

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1071

Introduced by Speaker Arch, 14; at the request of the Governor.

Read first time January 15, 2026

Committee:

1 A BILL FOR AN ACT relating to appropriations; to amend Laws 2025, LB177A,
2 section 1; Laws 2025, LB261, sections 15, 16, 18, 23, 24, 26, 27,
3 28, 29, 39, 51, 52, 62, 69, 71, 72, 73, 74, 77, 78, 81, 82, 87, 88,
4 91, 92, 93, 94, 97, 99, 100, 102, 105, 106, 107, 108, 113, 114, 127,
5 131, 132, 133, 145, 156, 162, 174, 175, 176, 182, 183, 185, 186,
6 187, 190, 202, 211, 214, 215, 218, 220, 222, 225, 228, 229, 231,
7 232, 237, 241, 245, 246, 247, 248, 255, 258, 276, 279, 280, 283,
8 285, 287, 289, 300, 302, 303, 304, 305, and 308; Laws 2025, LB263,
9 sections 13, 14, and 16; Laws 2025, LB264, section 81; and Laws
10 2025, LB293A, section 1; to define terms; to provide, change, and
11 eliminate appropriations; to provide, change, and eliminate
12 provisions related to appropriation of funds; to harmonize
13 provisions; to provide severability; to repeal the original
14 sections; to outright repeal Laws 2025, LB22A, section 1; Laws 2025,
15 LB48A, sections 1 and 2; Laws 2025, LB261, sections 76, 164, 256,
16 257, 260, 261, 262, 263, 265, and 266; and Laws 2025, LB382A,
17 section 1; and to declare an emergency.
18 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. (1) None of the money appropriated by the One Hundred Ninth**
11 **Legislature, First or Second Session, shall be used for the purpose of**
12 **diversity, equity, and inclusion programs. Diversity, equity, and**
13 **inclusion program means any program which:**

14 (a) Provides special benefits to individuals on the basis of race,
15 color, and ethnicity;

16 (b) Promotes or promulgates policies and procedures designed or
17 implemented to encourage preferential treatment of individuals on the
18 basis of race, color, or ethnicity;

19 (c) Promotes or promulgates training, programming, or activities
20 designed or implemented to encourage preferential treatment of
21 individuals on the basis of race, color, or ethnicity; or

22 (d) Promotes, as an official position, a policy, program, training,
23 practice, activity, or procedure referencing unconscious or implicit
24 bias, cultural appropriation, allyship, transgender ideology,
25 microaggressions, group marginalization, anti-racism, systemic
26 oppression, social justice, intersectionality, neopronouns,
27 heteronormativity, disparate impact, gender theory, racial privilege,
28 sexual privilege, or any related formulation of these concepts.

29 (2) This section shall not apply to expenditure of appropriations
30 for contracts executed prior to January 1, 2026.

31 **Sec. 10. (1) No resources or funding under the purview of the Board**

1 of Regents of the University of Nebraska or the Board of Trustees of the
2 Nebraska State Colleges shall be used for the purpose of diversity,
3 equity, and inclusion programs. Diversity, equity, and inclusion program
4 means any program which:

5 (a) Provides special benefits to individuals on the basis of race,
6 color, and ethnicity;

7 (b) Promotes or promulgates policies and procedures designed or
8 implemented to encourage preferential treatment of individuals on the
9 basis of race, color, or ethnicity;

10 (c) Promotes or promulgates training, programming, or activities
11 designed or implemented to encourage preferential treatment of
12 individuals on the basis of race, color, or ethnicity; or

13 (d) Promotes, as an official position, a policy, program, training,
14 practice, activity, or procedure referencing unconscious or implicit
15 bias, cultural appropriation, allyship, transgender ideology,
16 microaggressions, group marginalization, anti-racism, systemic
17 oppression, social justice, intersectionality, neopronouns,
18 heteronormativity, disparate impact, gender theory, racial privilege,
19 sexual privilege, or any related formulation of these concepts.

20 (2) This section shall not apply to expenditure of appropriations
21 for contracts executed prior to January 1, 2026.

22 **Sec. 11. AGENCY NO. 23 – DEPARTMENT OF LABOR**

23 **Program No. 480 - Education Scholarships**

24		<u>FY2025-26</u>	<u>FY2026-27</u>
25	<u>GENERAL FUND</u>	<u>-0-</u>	<u>7,100,000</u>
26	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>7,100,000</u>
27	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>100,000</u>

28 There is included in the appropriation to this program for FY2025-26
29 \$-0- General Funds for state aid, which shall only be used for such
30 purpose. There is included in the appropriation to this program for
31 FY2026-27 \$7,000,000 General Funds for state aid, which shall only be

1 used for such purpose.

2 There is included in the appropriation to this program for FY2025-26
3 \$-0- General Funds for state aid for Nebraska Education Savings Accounts,
4 which shall only be used for such purpose. There is included in the
5 appropriation to this program for FY2026-27 \$7,000,000 General Funds for
6 state aid for Nebraska Education Savings Accounts, which shall only be
7 used for such purpose.

8 The Department of Labor shall establish an Education Savings Account
9 scholarship program to provide scholarships to the parents of students in
10 grades K-12 in the State of Nebraska. The Department of Labor shall
11 establish criteria for the awarding of scholarships which may include:
12 income eligibility, limitations on awards, and limitations on
13 expenditures for awardees.

14 **Sec. 12. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

15 **Program No. 344 - Children's Health Insurance**

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

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

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

25 **Program No. 365 - Mental Health Operations**

	<u>FY2025-26</u>	<u>FY2026-27</u>
26		
27 <u>GENERAL FUND</u>	<u>14,917,758</u>	<u>7,497,078</u>
28 <u>PROGRAM TOTAL</u>	<u>14,917,758</u>	<u>7,497,078</u>
29 <u>SALARY LIMIT</u>	<u>18,700,000</u>	<u>18,700,000</u>

30 **Sec. 14. AGENCY NO. 33 – GAME AND PARKS COMMISSION**

31 **Program No. 330 - Habitat Development**

1		<u>FY2025-26</u>	<u>FY2026-27</u>
2	<u>CASH FUND</u>	<u>122,899</u>	<u>-0-</u>
3	<u>PROGRAM TOTAL</u>	<u>122,899</u>	<u>-0-</u>
4	Sec. 15. <u>AGENCY NO. 33 – GAME AND PARKS COMMISSION</u>		
5	<u>Program No. 336 - Wildlife Conservation</u>		
6		<u>FY2025-26</u>	<u>FY2026-27</u>
7	<u>CASH FUND</u>	<u>653,597</u>	<u>-0-</u>
8	<u>PROGRAM TOTAL</u>	<u>653,597</u>	<u>-0-</u>
9	Sec. 16. <u>AGENCY NO. 33 – GAME AND PARKS COMMISSION</u>		
10	<u>Program No. 549 - Park - Administration and Operation</u>		
11		<u>FY2025-26</u>	<u>FY2026-27</u>
12	<u>CASH FUND</u>	<u>69,466</u>	<u>-0-</u>
13	<u>PROGRAM TOTAL</u>	<u>69,466</u>	<u>-0-</u>
14	Sec. 17. <u>AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION</u>		
15	<u>Program No. 73 - Licensing and Regulation</u>		
16		<u>FY2025-26</u>	<u>FY2026-27</u>
17	<u>GENERAL FUND</u>	<u>2,009,807</u>	<u>1,909,807</u>
18	<u>CASH FUND</u>	<u>1,300,000</u>	<u>1,200,000</u>
19	<u>PROGRAM TOTAL</u>	<u>3,309,807</u>	<u>3,109,807</u>
20	<u>SALARY LIMIT</u>	<u>1,235,475</u>	<u>1,235,475</u>
21	<u>The unexpended General Fund appropriation balance existing on June</u>		
22	<u>30, 2025, less \$1,867,378, is hereby reappropriated.</u>		
23	<u>The Department of Administrative Services shall monitor the</u>		
24	<u>appropriations and expenditures for this program according to the</u>		
25	<u>following program classifications:</u>		
26	<u>No. 073 - Licensing and Regulation</u>		
27	<u>No. 096 - Medical Cannabis</u>		
28	Sec. 18. <u>AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION</u>		
29	<u>Program No. 74 - Enforcement of Standards - Horseracing</u>		
30		<u>FY2025-26</u>	<u>FY2026-27</u>

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 **Sec. 19.** AGENCY NO. 37 — NEBRASKA WORKERS' COMPENSATION COURT4 Program No. 526 - Judges' Salaries

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 **Sec. 20.** AGENCY NO. 64 — NEBRASKA STATE PATROL10 Program No. 325 - Operational Improvements

11		<u>FY2025-26</u>	<u>FY2026-27</u>
12	<u>CASH FUND</u>	<u>68,187</u>	<u>68,187</u>
13	<u>PROGRAM TOTAL</u>	<u>68,187</u>	<u>68,187</u>
14	<u>SALARY LIMIT</u>	<u>57,896</u>	<u>57,856</u>

15 **Sec. 21.** AGENCY NO. 65 — DEPARTMENT OF ADMINISTRATIVE SERVICES16 Program No. 567 - Accounting Division

17		<u>FY2025-26</u>	<u>FY2026-27</u>
18	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>536,125</u>

19 **Sec. 22.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT AND
20 CRIMINAL JUSTICE21 Program No. 153 - Juvenile Justice Services - Aid

22		<u>FY2025-26</u>	<u>FY2026-27</u>
23	<u>GENERAL FUND</u>	<u>5,862,300</u>	<u>5,613,000</u>
24	<u>CASH FUND</u>	<u>500,000</u>	<u>-0-</u>
25	<u>PROGRAM TOTAL</u>	<u>6,362,300</u>	<u>5,613,000</u>

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. 150 - Juvenile Services Act Aid30 No. 155 - County Juvenile Services Aid

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 for FY2025-26
4 \$5,862,300 General Funds and \$500,000 Cash Funds for state aid, which
5 shall only be used for such purpose. There is included in the
6 appropriation to this program for FY2026-27 \$5,613,000 General Funds for
7 state aid, which shall only be used for such purpose.

8 **Sec. 23. AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND**
9 **CRIMINAL JUSTICE**

10 Program No. 199 - Nebraska Law Enforcement Training Center

	<u>FY2025-26</u>	<u>FY2026-27</u>
11 <u>GENERAL FUND</u>	<u>2,400,000</u>	<u>2,400,000</u>
12 <u>CASH FUND</u>	<u>100,000</u>	<u>100,000</u>
13 <u>PROGRAM TOTAL</u>	<u>2,500,000</u>	<u>2,500,000</u>
14 <u>SALARY LIMIT</u>	<u>250,000</u>	<u>300,000</u>

15 **Sec. 24. AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND**
16 **CRIMINAL JUSTICE**

17 Program No. 206 - Violence Prevention - Aid

	<u>FY2025-26</u>	<u>FY2026-27</u>
18 <u>GENERAL FUND</u>	<u>69,657</u>	<u>460,817</u>
19 <u>CASH FUND</u>	<u>1,369,634</u>	<u>778,474</u>
20 <u>FEDERAL FUND est.</u>	<u>11,294,274</u>	<u>11,294,274</u>
21 <u>PROGRAM TOTAL</u>	<u>12,733,565</u>	<u>12,533,565</u>

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

25 No. 201 - Victim-Witness Assistance

26 No. 202 - Crime Victims' Reparations

27 No. 204 - Office of Violence Prevention

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

1 There is included in the appropriation to this program for FY2025-26
2 \$69,657 General Funds, \$1,369,634 Cash Funds, and \$11,294,274 Federal
3 Funds estimate for state aid, which shall only be used for such purpose.
4 There is included in the appropriation to this program for FY2026-27
5 \$460,817 General Funds, \$778,474 Cash Funds, and \$11,294,274 Federal
6 Funds estimate for state aid, which shall only be used for such purpose.

7 **Sec. 25.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

8 Program No. 152 - Community College Levy Reduction

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

12 There is included in the appropriation to this program for FY2025-26
13 \$5,457,627 Cash Funds estimate for state aid, which shall only be used
14 for such purpose. There is included in the appropriation to this program
15 for FY2026-27 \$5,730,509 Cash Funds estimate for state aid, which shall
16 only be used for such purpose.

17 **Sec. 26.** Laws 2025, LB177A, section 1, is amended to read:

18 Section 1. There is hereby appropriated (1) ~~\$-0-~~ ~~\$233,030~~ from the
19 General Fund and \$135,750 from the Nebraska State Patrol Cash Fund for
20 FY2025-26 and (2) ~~\$-0-~~ from the General Fund and ~~\$-0-~~ from the Nebraska
21 State Patrol Cash Fund for FY2026-27 to the Nebraska State Patrol, for
22 Program 100, to aid in carrying out the provisions of Legislative Bill
23 177, One Hundred Ninth Legislature, First Session, 2025.

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

27 **Sec. 27.** Laws 2025, LB261, section 15, is amended to read:

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

29 Program No. 122 - Legislative Services

	<u>FY2025-26</u>	<u>FY2026-27</u>
31 <u>GENERAL FUND</u>	<u>12,018,890</u>	<u>12,242,474</u>

1	GENERAL FUND	12,022,197	12,243,797
2	CASH FUND	95,000	95,000
3	FEDERAL FUND est.	39,270	39,270
4	<u>PROGRAM TOTAL</u>	<u>12,153,160</u>	<u>12,376,744</u>
5	PROGRAM TOTAL	12,156,467	12,378,067
6	SALARY LIMIT	10,080,000	10,510,430

7 There is included in the appropriation to this program for FY2025-26
8 \$75,000 Cash Funds and for FY2026-27 \$75,000 Cash Funds from the Nebraska
9 Health Care Cash Fund for the purpose of ongoing health-related research
10 and public policy development by the Health and Human Services Committee
11 of the Legislature. Such funds may be used for, but shall not be limited
12 to, hiring temporary legal research assistance, consulting and research
13 contracts, reimbursement for necessary and appropriate expenses incurred
14 in connection with such research and policy development, and actual and
15 necessary travel reimbursement for task forces and committees established
16 to conduct health policy work.

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

19 **Sec. 28.** Laws 2025, LB261, section 16, is amended to read:

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

21 Program No. 123 - Clerk of the Legislature

22		FY2025-26	FY2026-27
23	<u>GENERAL FUND</u>	<u>6,359,011</u>	<u>6,435,994</u>
24	GENERAL FUND	6,369,346	6,440,128
25	CASH FUND	150,200	150,000
26	<u>PROGRAM TOTAL</u>	<u>6,509,211</u>	<u>6,585,994</u>
27	PROGRAM TOTAL	6,519,546	6,590,128
28	SALARY LIMIT	5,396,132	5,590,061

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

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

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

2 Program No. 127 - Revisor of Statutes

3		FY2025-26	FY2026-27
4	<u>GENERAL FUND</u>	<u>1,877,608</u>	<u>1,882,616</u>
5	GENERAL FUND	1,885,954	1,885,954
6	CASH FUND	125,000	125,000
7	<u>PROGRAM TOTAL</u>	<u>2,002,608</u>	<u>2,007,616</u>
8	PROGRAM TOTAL	2,010,954	2,010,954
9	SALARY LIMIT	1,742,484	1,812,769

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

12 **Sec. 30.** Laws 2025, LB261, section 23, is amended to read:

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

14 Program No. 52 - Operations

15		FY2025-26	FY2026-27
16	<u>GENERAL FUND</u>	<u>48,909,320</u>	<u>39,104,349</u>
17	GENERAL FUND	48,948,491	50,516,419
18	<u>CASH FUND est.</u>	<u>3,443,062</u>	<u>14,879,621</u>
19	CASH FUND est.	3,443,062	3,474,163
20	FEDERAL FUND est.	563,646	579,191
21	<u>PROGRAM TOTAL</u>	<u>52,916,028</u>	<u>54,563,161</u>
22	PROGRAM TOTAL	52,955,199	54,569,773
23	SALARY LIMIT	37,360,648	38,530,572

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

27 No. 34 - Court Administration

28 No. 40 - State Law Library

29 No. 396 - County Court System

30 No. 399 - District Court Reporters

1 No. 405 - Court of Appeals

2 The unexpended General Fund appropriation balance existing on June
3 30, 2025, is hereby reappropriated.

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

11 There is included in the appropriation to this program for FY2025-26
12 \$270,000 General Funds and \$270,000 Cash Funds for state aid, which shall
13 only be used for such purpose. There is included in the appropriation to
14 this program for FY2026-27 \$270,000 General Funds and \$270,000 Cash Funds
15 for state aid, which shall only be used for such purpose.

16 There is included in the appropriation to this program for FY2025-26
17 \$500,000 Cash Funds for parenting plan mediation for indigent and lower-
18 income persons involved in Parenting Act cases, as state aid, which shall
19 only be used for such purpose. There is included in the appropriation to
20 this program for FY2026-27 \$500,000 Cash Funds for parenting plan
21 mediation for indigent and lower-income persons involved in Parenting Act
22 cases, as state aid, which shall only be used for such purpose.

23 There is included in the appropriation to this program for FY2025-26
24 \$550,000 General Funds and for FY2026-27 \$550,000 General Funds to
25 increase the payments for interpreter services for deaf and hard of
26 hearing persons and for persons unable to communicate the English
27 language, which shall only be used for such purpose.

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

30 **Sec. 31.** Laws 2025, LB261, section 24, is amended to read:

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

1 Program No. 67 - Probation Services

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

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. 397 - Statewide Probation

14 No. 398 - Intensive Supervision Probation

15 There is included in the appropriation to this program for FY2025-26
16 \$50,000 General Funds and for FY2026-27 \$50,000 General Funds to increase
17 the payments for interpreter services for deaf and hard of hearing
18 persons and for persons unable to communicate the English language, which
19 shall only be used for such purpose.

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

22 The unexpended General Fund appropriation balance existing on June
23 30, 2025, is hereby reappropriated.

24 **Sec. 32.** Laws 2025, LB261, section 26, is amended to read:

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

26 Program No. 420 - State Specialized Court Operations

27		FY2025-26	FY2026-27
28	<u>GENERAL FUND</u>	<u>8,594,532</u>	<u>8,867,094</u>
29	GENERAL FUND	8,596,971	8,867,096
30	<u>PROGRAM TOTAL</u>	<u>8,594,532</u>	<u>8,867,094</u>
31	PROGRAM TOTAL	8,596,971	8,867,096

SALARY LIMIT

4,930,714

5,084,959

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

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

Sec. 33. Laws 2025, LB261, section 27, is amended to read:

Sec. 27. AGENCY NO. 5 – SUPREME COURT

Program No. 434 - Office of Public Guardian

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

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

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

Sec. 34. Laws 2025, LB261, section 28, is amended to read:

Sec. 28. AGENCY NO. 5 – SUPREME COURT

Program No. 435 - Probation Community Corrections

	FY2025-26	FY2026-27
<u>GENERAL FUND</u>	<u>28,269,731</u>	<u>28,985,200</u>
GENERAL FUND	34,774,706	35,486,340
<u>CASH FUND est.</u>	<u>13,125,800</u>	<u>13,125,800</u>
CASH FUND est.	6,625,800	6,625,800
<u>PROGRAM TOTAL</u>	<u>41,395,531</u>	<u>42,111,000</u>
PROGRAM TOTAL	41,400,506	42,112,140

1 SALARY LIMIT 14,910,259 15,236,134

2 The unexpended General Fund appropriation balance existing on June
3 30, 2025, is hereby reappropriated.

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

6 **Sec. 35.** Laws 2025, LB261, section 29, is amended to read:

7 Sec. 29. AGENCY NO. 5 – SUPREME COURT

8 Program No. 437 - Juvenile Justice

	FY2025-26	FY2026-27
9		
10 <u>GENERAL FUND</u>	<u>72,215,712</u>	<u>73,200,617</u>
11 GENERAL FUND	72,225,618	73,200,923
12 CASH FUND est.	25,000	25,000
13 FEDERAL FUND est.	148,500	148,500
14 <u>PROGRAM TOTAL</u>	<u>72,389,212</u>	<u>73,374,117</u>
15 PROGRAM TOTAL	72,399,118	73,374,423
16 SALARY LIMIT	18,063,140	18,622,614

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

19 There is included in the appropriation to this program \$30,000 from
20 the General Fund for FY2025-26 for the purpose of contracting for
21 services with an organization with the primary goal of ensuring
22 sustainability in juvenile justice reform. Such contract shall be used to
23 explore making probation, the district and state court systems, law
24 enforcement, county attorneys, public defenders, and school districts
25 more effective partners in juvenile justice reform. Any required funding
26 greater than the amount provided in the contract shall be acquired from
27 other sources prior to entering into a contract for services with the
28 organization. The contract shall include requirements that the
29 organization work with a county having a population of one hundred fifty
30 thousand or more inhabitants willing to lease or grant county-owned
31 property for the purpose of creating a facility to address juvenile

1 justice and behavioral health issues and prioritize the development of a
2 sustainable revenue model for such facility.

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

5 **Sec. 36.** Laws 2025, LB261, section 39, is amended to read:

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

7 Program No. 496 - Interstate Water Litigation

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

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

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

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

21 **Sec. 37.** Laws 2025, LB261, section 51, is amended to read:

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

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

24	FY2025-26	FY2026-27
25 <u>GENERAL FUND</u>	<u>29,391,615</u>	<u>29,795,599</u>
26 GENERAL FUND	29,391,615	29,920,599
27 CASH FUND	4,281,052	4,090,328
28 FEDERAL FUND est.	44,964,832	45,673,982
29 REVOLVING FUND	2,137,568	2,168,734
30 <u>PROGRAM TOTAL</u>	<u>80,775,067</u>	<u>81,728,643</u>

1	PROGRAM TOTAL	80,775,067	81,853,643
2	SALARY LIMIT	22,710,585	23,426,743

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

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

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

28 There is included in the amount shown as aid for this program
29 \$5,000,000 General Funds for FY2025-26 and \$5,000,000 General Funds for
30 FY2026-27 for student loan forgiveness.

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

1 \$7,149,939 General Funds for statewide assessment and reporting, which
2 shall only be used for such purpose. There is included in the
3 appropriation to this program for FY2026-27 \$7,149,939 General Funds for
4 statewide assessment and reporting, which shall only be used for such
5 purpose.

6 There is included in the appropriation to this program for FY2025-26
7 \$10,000 General Funds and for FY2026-27 \$10,000 General Funds for the
8 Educational Opportunity for Military Children Program.

9 There is included in the appropriation to this program for FY2025-26
10 \$300,000 General Funds for the Nebraska Technology Initiative, which
11 shall only be used for such purpose. There is included in the
12 appropriation to this program for FY2026-27 \$300,000 General Funds for
13 the Nebraska Technology Initiative, which shall only be used for such
14 purpose.

15 There is included in the appropriation to this program for FY2025-26
16 \$306,960 Cash Funds to be used for administrative purposes related to the
17 state aid for career and technical education. There is included in the
18 appropriation to this program for FY2026-27 \$306,960 Cash Funds to be
19 used for administrative purposes related to the state aid for career and
20 technical education.

21 There is included in the appropriation to this program for FY2025-26
22 \$50,000 Cash Funds to be used for administrative purposes related to the
23 additional state aid for career education student organizations. There is
24 included in the appropriation to this program for FY2026-27 \$50,000 Cash
25 Funds to be used for administrative purposes related to the additional
26 state aid for career education student organizations.

27 **Sec. 38.** Laws 2025, LB261, section 52, is amended to read:

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

29 Program No. 158 - Education Aid

	FY2025-26	FY2026-27
31 <u>GENERAL FUND</u>	<u>1,300,932,755</u>	<u>1,301,872,077</u>

1	GENERAL FUND	<u>1,303,294,141</u>	<u>1,291,572,774</u>
2	CASH FUND	<u>424,844,890</u>	<u>425,072,351</u>
3	CASH FUND	<u>423,994,794</u>	<u>442,512,508</u>
4	FEDERAL FUND est.	<u>364,526,714</u>	<u>364,526,714</u>
5	FEDERAL FUND est.	<u>363,873,542</u>	<u>363,873,542</u>
6	PROGRAM TOTAL	<u>2,090,304,359</u>	<u>2,091,471,142</u>
7	PROGRAM TOTAL	<u>2,091,162,477</u>	<u>2,097,958,824</u>

8 There is included in the appropriation to this program for FY2025-26
9 \$1,300,932,755 ~~\$1,303,294,141~~ General Funds, \$424,844,890 ~~\$423,994,794~~
10 Cash Funds, and \$364,526,714 ~~\$363,873,542~~ Federal Funds estimate for
11 state aid, which shall only be used for such purpose. There is included
12 in the appropriation to this program for FY2026-27 \$1,301,872,077
13 ~~\$1,291,572,774~~ General Funds, \$425,072,351 ~~\$442,512,508~~ Cash Funds, and
14 \$364,526,714 ~~\$363,873,542~~ Federal Funds estimate for state aid, which
15 shall only be used for such purpose.

16 There is included in the amount shown for FY2025-26 \$1,035,745,090
17 ~~\$1,036,453,304~~ General Funds which are hereby appropriated to provide
18 state aid to public school districts pursuant to the Tax Equity and
19 Educational Opportunities Support Act. There is included in the amount
20 shown for FY2026-27 \$1,036,419,924 ~~\$1,024,467,449~~ General Funds which are
21 hereby appropriated to provide state aid to public school districts
22 pursuant to the Tax Equity and Educational Opportunities Support Act.

23 There is included in the amount shown for FY2025-26 \$112,827,615
24 ~~\$112,977,519~~ Cash Funds which are hereby appropriated to provide twenty-
25 four percent of foundation aid to public school districts pursuant to the
26 Tax Equity and Educational Opportunities Support Act. There is included
27 in the amount shown for FY2026-27 \$113,580,076 ~~\$113,571,200~~ Cash Funds
28 which are hereby appropriated to provide twenty-four percent of
29 foundation aid to public school districts pursuant to the Tax Equity and
30 Educational Opportunities Support Act.

31 There is included in the amount shown for this program \$235,724,424

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

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

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

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

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

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

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

31 There is included in the amount shown for this program \$356,758

1 ~~\$392,032~~ General Funds and ~~\$35,274~~ Federal Funds provided as state aid
2 for FY2025-26 and ~~\$356,758~~ ~~\$392,032~~ General Funds and ~~\$35,274~~ Federal
3 Funds provided as state aid for FY2026-27 for the school lunch program.

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

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

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

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

20 There is included in the amount shown for this program ~~\$6,500,000~~
21 ~~\$7,500,000~~ General Funds and ~~\$1,000,000~~ Cash Funds provided as state aid
22 for FY2025-26 and ~~\$6,500,000~~ ~~\$7,500,000~~ General Funds and ~~\$1,000,000~~ Cash
23 Funds provided as state aid for FY2026-27 for the Early Childhood
24 Education Grant Program for at-risk children from birth to age three. It
25 is the intent of the Legislature that a maximum of five percent of
26 General Funds appropriated each fiscal year for the Early Childhood
27 Education Grant Program for at-risk children from birth to age three may
28 be used for evaluation and technical assistance.

29 There is included in the amount shown for this program \$100,000
30 General Funds provided as state aid for FY2025-26 and \$100,000 General
31 Funds provided as state aid for FY2026-27 for scholarships for early

1 childhood education providers.

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

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

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

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

17 There is included in the amount shown for this program for FY2025-26
18 \$4,809,040 Cash Funds provided as state aid for career and technical
19 education, to be distributed between secondary and postsecondary schools
20 according to the formula used for federal Perkins funds as such formula
21 existed on January 1, 2025. Each school district shall receive no less
22 than \$7,500. There is included in the amount shown for this program for
23 FY2026-27 \$4,809,040 Cash Funds provided as state aid for career and
24 technical education, to be distributed between secondary and
25 postsecondary schools according to the formula used for federal Perkins
26 funds as such formula existed on January 1, 2025. Each school district
27 shall receive no less than \$7,500.

28 There is included in the amount shown for this program for FY2025-26
29 \$150,000 Cash Funds provided as state aid, to be evenly distributed
30 between the career education student organizations. There is included in
31 the amount shown for this program for FY2026-27 \$150,000 Cash Funds

1 provided as state aid, to be evenly distributed between the career
2 education student organizations.

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

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

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

15 **Sec. 39.** Laws 2025, LB261, section 62, is amended to read:

16 Sec. 62. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

17 Program No. 64 - Nebraska Telecommunications Relay System Fund

	FY2025-26	FY2026-27
18		
19 CASH FUND	<u>1,548,793</u>	<u>2,256,611</u>
20 CASH FUND	<u>1,548,793</u>	<u>1,556,611</u>
21 PROGRAM TOTAL	<u>1,548,793</u>	<u>2,256,611</u>
22 PROGRAM TOTAL	<u>1,548,793</u>	<u>1,556,611</u>
23 SALARY LIMIT	128,991	132,985

24 There is included in the appropriation to this program for FY2025-26
25 \$180,000 Cash 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 ~~\$880,000~~ ~~\$180,000~~ Cash 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 for
30 FY2026-27 \$700,000 Cash Funds from the Nebraska Health Care Cash Fund for
31 211 Information and Referral Network, which shall only be used for such

1 purpose.

2 **Sec. 40.** Laws 2025, LB261, section 69, is amended to read:

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

4 Program No. 102 - Revenue Administration

5	FY2025-26	FY2026-27
6 <u>GENERAL FUND</u>	<u>17,399,357</u>	<u>17,019,472</u>
7 GENERAL FUND	30,877,988	31,484,996
8 <u>CASH FUND</u>	<u>14,453,216</u>	<u>15,744,082</u>
9 CASH FUND	2,953,216	3,061,547
10 <u>PROGRAM TOTAL</u>	<u>31,852,573</u>	<u>32,763,554</u>
11 PROGRAM TOTAL	33,831,204	34,546,543
12 <u>SALARY LIMIT</u>	<u>19,868,885</u>	<u>20,278,967</u>
13 SALARY LIMIT	20,928,517	21,590,310

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

21 The General Fund appropriation shown for this program for FY2026-27
22 is reduced by \$17,019,472 if Legislative Bill XXX, One Hundred Ninth
23 Legislature, Second Session, 2026, becomes law. The Cash Fund
24 appropriation shown for this program for FY2026-27 is increased by
25 \$17,019,472 if Legislative Bill XXX, One Hundred Ninth Legislature,
26 Second Session, 2026, becomes law.

27 **Sec. 41.** Laws 2025, LB261, section 71, is amended to read:

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

29 Program No. 111 - Motor Fuels

30	FY2025-26	FY2026-27
31 <u>CASH FUND</u>	<u>1,730,283</u>	<u>1,749,777</u>

1	CASH FUND	1,798,432	1,843,368
2	<u>PROGRAM TOTAL</u>	<u>1,730,283</u>	<u>1,749,777</u>
3	PROGRAM TOTAL	1,798,432	1,843,368
4	<u>SALARY LIMIT</u>	<u>1,250,388</u>	<u>1,258,792</u>
5	SALARY LIMIT	1,301,570	1,329,082

6 **Sec. 42.** Laws 2025, LB261, section 72, is amended to read:

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

8 Program No. 112 - Property Assessment

9		FY2025-26	FY2026-27
10	<u>GENERAL FUND</u>	<u>1,963,065</u>	<u>2,025,249</u>
11	GENERAL FUND	2,055,273	2,127,199
12	CASH FUND	787,265	801,196
13	<u>PROGRAM TOTAL</u>	<u>2,750,330</u>	<u>2,826,445</u>
14	PROGRAM TOTAL	2,842,538	2,928,395
15	<u>SALARY LIMIT</u>	<u>2,013,393</u>	<u>2,045,904</u>
16	SALARY LIMIT	2,065,163	2,117,002

17 **Sec. 43.** Laws 2025, LB261, section 73, is amended to read:

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

19 Program No. 121 - School Property Tax Credit

20		FY2025-26	FY2026-27
21	<u>CASH FUND est.</u>	<u>798,000,000</u>	<u>808,000,000</u>
22	CASH FUND	780,000,000	808,000,000
23	<u>PROGRAM TOTAL</u>	<u>798,000,000</u>	<u>808,000,000</u>
24	PROGRAM TOTAL	780,000,000	808,000,000

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

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

27 ~~\$798,000,000~~ ~~\$780,000,000~~ Cash Funds estimate for state aid, which shall

28 only be used for such purpose. There is included in the appropriation to

29 this program for FY2026-27 \$808,000,000 Cash Funds estimate for state

30 aid, which shall only be used for such purpose.

1 **Sec. 44.** Laws 2025, LB261, section 74, is amended to read:

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

3 Program No. 132 - Property Tax Credit Program

4		FY2025-26	FY2026-27
5	<u>CASH FUND est.</u>	<u>467,700,000</u>	<u>490,000,000</u>
6	CASH FUND	464,000,000	490,000,000
7	<u>PROGRAM TOTAL</u>	<u>467,700,000</u>	<u>490,000,000</u>
8	PROGRAM TOTAL	464,000,000	490,000,000

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

10 There is included in the appropriation to this program for FY2025-26
11 ~~\$467,700,000~~ ~~\$464,000,000~~ Cash Funds estimate for state aid, which shall
12 only be used for such purpose. There is included in the appropriation to
13 this program for FY2026-27 \$490,000,000 Cash Funds estimate for state
14 aid, which shall only be used for such purpose.

15 **Sec. 45.** Laws 2025, LB261, section 77, is amended to read:

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

17 Program No. 165 - Charitable Gaming

18		FY2025-26	FY2026-27
19	<u>GENERAL FUND</u>	<u>-0-</u>	<u>-0-</u>
20	GENERAL FUND	141,870	-0-
21	<u>CASH FUND</u>	<u>5,415,195</u>	<u>5,728,227</u>
22	CASH FUND	2,815,195	3,028,227
23	<u>PROGRAM TOTAL</u>	<u>5,415,195</u>	<u>5,728,227</u>
24	PROGRAM TOTAL	2,957,065	3,028,227
25	SALARY LIMIT	1,888,330	1,924,671

26 There is included in the appropriation to this program for FY2025-26
27 \$1,900,000 Cash Funds for state aid, which shall only be used for such
28 purpose. There is included in the appropriation to this program for
29 FY2026-27 \$2,000,000 Cash Funds for state aid, which shall only be used
30 for such purpose.

31 **Sec. 46.** Laws 2025, LB261, section 78, is amended to read:

1 Sec. 78. AGENCY NO. 18 – DEPARTMENT OF AGRICULTURE

2 Program No. 78 - Department of Agriculture

3		FY2025-26	FY2026-27
4	<u>GENERAL FUND</u>	<u>6,350,625</u>	<u>5,412,255</u>
5	GENERAL FUND	6,612,621	6,612,621
6	<u>CASH FUND</u>	<u>10,404,992</u>	<u>11,406,871</u>
7	CASH FUND	10,404,992	10,856,871
8	FEDERAL FUND est.	4,648,359	4,711,663
9	REVOLVING FUND	447,306	454,347
10	<u>PROGRAM TOTAL</u>	<u>21,851,282</u>	<u>21,985,136</u>
11	PROGRAM TOTAL	22,113,278	22,635,502
12	<u>SALARY LIMIT</u>	<u>9,228,442</u>	<u>9,521,446</u>
13	SALARY LIMIT	9,432,803	9,754,862

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. 27 - Shared Services

18 No. 57 - Food Safety and Consumer Protection

19 No. 63 - Animal and Plant Health Protection

20 No. 564 - Ag Promotion and Development

21 There is included in the appropriation to this program for FY2025-26
22 \$653,000 General Funds and \$420,000 Federal Funds estimate for state aid,
23 which shall only be used for such purpose. There is included in the
24 appropriation to this program for FY2026-27 \$300,000 ~~\$653,000~~ General
25 Funds and \$420,000 Federal Funds estimate for state aid, which shall only
26 be used for such purpose.

27 There is included in the amount shown as aid for this program
28 \$300,000 General Funds for FY2025-26 and \$300,000 General Funds for
29 FY2026-27, for purposes of purchasing assistive technology and equipment
30 for farmers and ranchers pursuant to the Nebraska AgrAbility program
31 which does not otherwise qualify for funding by the United States

1 Department of Agriculture.

2 **Sec. 47.** Laws 2025, LB261, section 81, is amended to read:

3 Sec. 81. AGENCY NO. 21 – STATE FIRE MARSHAL

4 Program No. 193 - Public Protection

5		FY2025-26	FY2026-27
6	<u>GENERAL FUND</u>	<u>3,603,490</u>	<u>3,129,355</u>
7	GENERAL FUND	4,009,665	3,472,106
8	CASH FUND	5,095,668	5,880,040
9	<u>FEDERAL FUND est.</u>	<u>654,936</u>	<u>637,740</u>
10	FEDERAL FUND est.	546,761	560,989
11	<u>PROGRAM TOTAL</u>	<u>9,354,094</u>	<u>9,647,135</u>
12	PROGRAM TOTAL	9,652,094	9,913,135
13	<u>SALARY LIMIT</u>	<u>4,734,090</u>	<u>4,885,749</u>
14	SALARY LIMIT	4,882,448	5,036,732

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. 225 - General Operations

19 No. 226 - Pipeline Safety

20 No. 227 - Underground Storage Tanks

21 No. 229 - Cigarette Ignition Propensity Testing

22 No. 230 - Safety Inspection Program

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

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

1 \$20,000 Cash Funds for fireworks testing, which shall only be used for
2 such purpose. There is included in the appropriation to this program for
3 FY2026-27 \$20,000 Cash Funds for fireworks testing, which shall only be
4 used for such purpose.

5 **Sec. 48.** Laws 2025, LB261, section 82, is amended to read:

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

7 Program No. 340 - Training Division

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

17 There is included in the appropriation to this program for FY2025-26
18 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect
19 first responders to behavioral health services, supports, and training
20 and for a statewide wellness learning plan that includes anonymous
21 assessments, education, and awareness to promote resiliency development.
22 There is included in the appropriation to this program for FY2026-27
23 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect
24 first responders to behavioral health services, supports, and training
25 and for a statewide wellness learning plan that includes anonymous
26 assessments, education, and awareness to promote resiliency development.

27 **Sec. 49.** Laws 2025, LB261, section 87, is amended to read:

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

29 Program No. 31 - Division of Employment

	FY2025-26	FY2026-27
30		
31 <u>CASH FUND</u>	<u>13,082,081</u>	<u>19,604,750</u>

1	CASH FUND	13,082,081	13,104,750
2	<u>FEDERAL FUND est.</u>	<u>48,800,427</u>	<u>44,930,635</u>
3	FEDERAL FUND est.	48,800,427	49,608,896
4	<u>PROGRAM TOTAL</u>	<u>61,882,508</u>	<u>64,535,385</u>
5	PROGRAM TOTAL	61,882,508	62,713,646
6	SALARY LIMIT	23,368,597	23,873,143

7 There is included in the appropriation to this program for FY2025-26
8 \$9,883,387 Cash Funds for state aid for workforce development, which
9 shall only be used for such purpose. There is included in the
10 appropriation to this program for FY2026-27 \$13,880,259 ~~\$9,880,259~~ Cash
11 Funds for state aid for workforce development, which shall only be used
12 for such purpose.

13 There is included in the appropriation to this program for FY2025-26
14 \$116,613 Cash Funds and for FY2026-27 \$119,741 Cash Funds for the
15 administration of the workforce development program.

16 There is included in the appropriation to this program for FY2025-26
17 \$1,600,000 Cash Funds for state aid, which shall only be used for such
18 purpose. There is included in the appropriation to this program for
19 FY2026-27 \$1,600,000 Cash Funds for state aid, which shall only be used
20 for such purpose.

21 There is included in the appropriation to this program for FY2025-26
22 \$7,904,743 Federal Funds estimate for state aid, which shall only be used
23 for such purpose. There is included in the appropriation to this program
24 for FY2026-27 \$7,904,743 Federal Funds estimate for state aid, which
25 shall only be used for such purpose.

26 There is included in the appropriation to this program Federal Funds
27 made available to the state under section 903(d) and 903(f) of the
28 federal Social Security Act, as amended, in the amount of \$2,500,000 in
29 FY2025-26 and \$2,500,000 in FY2026-27, or so much thereof as may be
30 necessary, to be used for the administration of the Employment Security
31 Law and public employment offices, including the administration of one-

1 stop career centers to the extent authorized under the federal Social
2 Security Act and the Wagner-Peyser Act and the rules and regulations
3 adopted pursuant thereto. The expenditure or other disposition of section
4 903(d) and 903(f) money appropriated in this section shall be accounted
5 for in accordance with standards established by the United States
6 Secretary of Labor. Except as provided in this section, all provisions of
7 subsection (2) of section 48-621 except subdivision (2)(a)(i) shall apply
8 to this appropriation.

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

11 **Sec. 50.** Laws 2025, LB261, section 88, is amended to read:

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

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

	FY2025-26	FY2026-27
14		
15 <u>GENERAL FUND</u>	<u>764,157</u>	<u>-0-</u>
16 GENERAL FUND	764,157	779,383
17 <u>CASH FUND</u>	<u>687,811</u>	<u>1,709,750</u>
18 CASH FUND	687,811	709,750
19 FEDERAL FUND est.	822,851	828,634
20 <u>PROGRAM TOTAL</u>	<u>2,274,819</u>	<u>2,538,384</u>
21 PROGRAM TOTAL	2,274,819	2,317,767
22 SALARY LIMIT	1,315,258	1,346,619

23 **Sec. 51.** Laws 2025, LB261, section 91, is amended to read:

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

25 Program No. 30 - Tobacco Prevention and Control

	FY2025-26	FY2026-27
26		
27 <u>CASH FUND</u>	<u>1,820,000</u>	<u>1,820,000</u>
28 CASH FUND	2,570,000	2,570,000
29 FEDERAL FUND est.	9,000	9,000
30 <u>PROGRAM TOTAL</u>	<u>1,829,000</u>	<u>1,829,000</u>

1	PROGRAM TOTAL	2,579,000	2,579,000
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2 There is included in the appropriation to this program for FY2025-26
3 \$1,820,000 ~~\$2,570,000~~ Cash Funds for tobacco use prevention and control
4 from the Nebraska Health Care Cash Fund. There is included in the
5 appropriation to this program for FY2026-27 \$1,820,000 ~~\$2,570,000~~ Cash
6 Funds for tobacco use prevention and control from the Nebraska Health
7 Care Cash Fund.

8 **Sec. 52.** Laws 2025, LB261, section 92, is amended to read:

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

10 Program No. 33 - Administration

11		FY2025-26	FY2026-27
12	<u>GENERAL FUND</u>	<u>188,712,021</u>	<u>213,373,744</u>
13	GENERAL FUND	199,883,223	209,301,896
14	<u>CASH FUND</u>	<u>50,834,214</u>	<u>51,632,621</u>
15	CASH FUND	50,920,649	51,381,168
16	<u>FEDERAL FUND est.</u>	<u>386,776,943</u>	<u>383,021,597</u>
17	FEDERAL FUND est.	388,915,714	396,576,679
18	<u>PROGRAM TOTAL</u>	<u>626,323,178</u>	<u>648,027,962</u>
19	PROGRAM TOTAL	639,719,586	657,259,743
20	<u>SALARY LIMIT</u>	<u>256,555,891</u>	<u>263,406,342</u>
21	SALARY LIMIT	230,680,891	237,531,342

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

25 No. 261 - General Operations

26 No. 262 - Public Health Administration

27 No. 263 - Medicaid and Long-Term Care Administration

28 No. 265 - Protection and Safety

29 No. 266 - Economic and Family Support

30 No. 268 - Behavioral Health Administration

31 No. 269 - Developmental Disabilities Administration

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

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

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

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

29 (6) There is included in the amount shown as aid for this program
30 for FY2026-27 \$99,326 Cash Funds from the Nebraska Health Care Cash Fund
31 for the Dementia Advisory Council.

1 (7) There is included in the amount shown as aid for this program
2 for FY2026-27 \$238,562 Cash Funds from the Nebraska Health Care Cash Fund
3 for the Dental Health Director costs.

4 (8) {6} There is included in the appropriation to this program for
5 FY2025-26 \$100,000 Cash Funds for staff and operating expenses for public
6 health from the Nebraska Health Care Cash Fund. There is included in the
7 appropriation to this program for FY2026-27 \$100,000 Cash Funds for staff
8 and operating expenses for public health from the Nebraska Health Care
9 Cash Fund.

10 **Sec. 53.** Laws 2025, LB261, section 93, is amended to read:

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

12 Program No. 38 - Behavioral Health Aid

	FY2025-26	FY2026-27
13 <u>GENERAL FUND</u>	<u>51,144,711</u>	<u>54,004,211</u>
14 <u>GENERAL FUND</u>	<u>70,132,211</u>	<u>70,132,211</u>
15 <u>CASH FUND</u>	<u>24,219,851</u>	<u>29,868,598</u>
16 <u>CASH FUND</u>	<u>23,919,851</u>	<u>23,419,851</u>
17 <u>FEDERAL FUND est.</u>	<u>10,692,471</u>	<u>10,754,971</u>
18 <u>FEDERAL FUND est.</u>	<u>10,504,971</u>	<u>10,504,971</u>
19 <u>PROGRAM TOTAL</u>	<u>86,057,033</u>	<u>94,627,780</u>
20 <u>PROGRAM TOTAL</u>	<u>104,557,033</u>	<u>104,057,033</u>

21 There is included in the appropriation to this program for FY2025-26
22 \$51,144,711 ~~\$70,132,211~~ General Funds, \$24,219,851 ~~\$23,919,851~~ Cash
23 Funds, and \$10,692,471 ~~\$10,504,971~~ Federal Funds estimate for state aid,
24 which shall only be used for such purpose. There is included in the
25 appropriation to this program for FY2026-27 \$54,004,211 ~~\$70,132,211~~
26 General Funds, \$29,868,598 ~~\$23,419,851~~ Cash Funds, and \$10,754,971
27 ~~\$10,504,971~~ Federal Funds estimate 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 \$6,500,000 Cash Funds for FY2025-26 and \$6,500,000 Cash Funds for
31

1 FY2026-27 from the Nebraska Health Care Cash Fund to be used for
2 community-based mental health and substance abuse services, including
3 intermediate-level residential mental health services. It is the intent
4 of the Legislature that these funds shall be distributed to each of the
5 six behavioral health regions based upon a formula determined by the
6 Department of Health and Human Services.

7 There is included in the amount shown as aid for this program
8 \$1,500,000 Cash Funds for FY2025-26 and \$1,500,000 Cash Funds for
9 FY2026-27 from the Nebraska Health Care Cash Fund to be used for the cost
10 of maintenance and treatment of persons in emergency protective custody
11 under the Nebraska Mental Health Commitment Act.

12 There is included in the amount shown as aid for this program
13 \$500,000 Cash Funds for FY2025-26 from the Nebraska Health Care Cash Fund
14 to be used for a grant to a nonprofit entity for construction costs
15 related to a new facility. To be eligible for the grant, the nonprofit
16 entity shall provide behavioral health services for youth in a facility,
17 early childhood education, behavioral and mental health services for
18 youth and caregivers, and access to an outdoor nature classroom. The
19 nonprofit entity shall provide verification that the new facility for
20 which the grant will be used is located in a qualified census district in
21 a city of the metropolitan class and verification of matching funds equal
22 to two dollars of private funds for every one dollar of state funds.

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

1 Department of Health and Human Services to regional behavioral health
2 authorities for behavioral health regions established pursuant to section
3 71-807 for opioid prevention and harm reduction under the Opioid
4 Prevention and Treatment Act.

5 There is included in the amount shown as aid for this program for
6 FY2025-26 \$500,000 General Funds for state aid disbursed to local public
7 health departments as provided in section 71-1628.08 for opioid use
8 prevention and opioid remediation under the Opioid Prevention and
9 Treatment Act, which shall only be used for such purpose. There is
10 included in the amount shown as aid for this program for FY2026-27
11 \$500,000 General Funds for state aid disbursed to local public health
12 departments as provided in section 71-1628.08 for opioid use prevention
13 and opioid remediation under the Opioid Prevention and Treatment Act,
14 which shall only be used for such purpose.

15 There is included in the amount shown as aid for this program for
16 FY2026-27 \$2,570,747 Cash Funds from the Compulsive Gamblers Assistance
17 Fund to be used for gambling addiction services.

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

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

1 Behavioral Health shall approve or deny such requests in writing within
2 thirty days.

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

5 **Sec. 54.** Laws 2025, LB261, section 94, is amended to read:

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

7 Program No. 175 - Rural Health Provider Incentive Program

	FY2025-26	FY2026-27
8		
9 <u>GENERAL FUND</u>	<u>2,180,723</u>	<u>680,723</u>
10 GENERAL FUND	2,180,723	2,180,723
11 CASH FUND	3,906,815	3,906,815
12 FEDERAL FUND est.	450,000	450,000
13 <u>PROGRAM TOTAL</u>	<u>6,537,538</u>	<u>5,037,538</u>
14 PROGRAM TOTAL	6,537,538	6,537,538

15 There is included in the appropriation to this program for FY2025-26
16 \$2,180,723 General Funds, \$3,906,815 Cash Funds, and \$450,000 Federal
17 Funds estimate for state aid, which shall only be used for such purpose.
18 There is included in the appropriation to this program for FY2026-27
19 \$680,723 ~~\$2,180,723~~ General Funds, \$3,906,815 Cash Funds, and \$450,000
20 Federal Funds estimate for state aid, which shall only be used for such
21 purpose.

22 **Sec. 55.** Laws 2025, LB261, section 97, is amended to read:

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

24 Program No. 250 - Juvenile Services Operations

	FY2025-26	FY2026-27
25		
26 <u>GENERAL FUND</u>	<u>30,736,005</u>	<u>29,780,879</u>
27 GENERAL FUND	30,763,398	31,781,782
28 CASH FUND	1,331,322	1,361,908
29 FEDERAL FUND est.	922,415	917,860
30 <u>PROGRAM TOTAL</u>	<u>32,989,742</u>	<u>32,060,647</u>
31 PROGRAM TOTAL	33,017,135	34,061,550

1	<u>SALARY LIMIT</u>	<u>21,802,439</u>	<u>22,585,775</u>
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2	SALARY LIMIT	20,402,439	21,185,775
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3 The Department of Administrative Services shall monitor the
4 appropriations and expenditures for this program according to the
5 following program classifications:

6 No. 315 - Office of Juvenile Services

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

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

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

10 There is included in the appropriation to this program for FY2025-26
11 \$1,000,000 Cash Funds for mental health services to juvenile offenders
12 under section 43-407 from the Nebraska Health Care Cash Fund. There is
13 included in the appropriation to this program for FY2026-27 \$1,000,000
14 Cash Funds for mental health services to juvenile offenders under section
15 43-407 from the Nebraska Health Care Cash Fund.

16 **Sec. 56.** Laws 2025, LB261, section 99, is amended to read:

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

18 Program No. 347 - Public Assistance

19	FY2025-26	FY2026-27
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20	<u>GENERAL FUND</u>	<u>59,983,235</u>	<u>75,017,628</u>
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21	GENERAL FUND	76,380,054	76,380,054
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22	<u>CASH FUND</u>	<u>5,360,000</u>	<u>4,550,000</u>
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23	CASH FUND	5,360,000	5,360,000
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24	<u>FEDERAL FUND est.</u>	<u>242,479,144</u>	<u>232,569,751</u>
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25	FEDERAL FUND est.	242,207,325	232,207,325
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26	PROGRAM TOTAL	307,822,379	312,137,379
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27	PROGRAM TOTAL	323,947,379	313,947,379
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28 There is included in the appropriation to this program for FY2025-26

29 \$59,983,235 ~~\$76,380,054~~ General Funds, \$5,360,000 Cash Funds, and

30 \$242,479,144 ~~\$242,207,325~~ Federal Funds estimate for state aid, which

31 shall only be used for such purpose. There is included in the

1 appropriation to this program for FY2026-27 \$75,017,628 ~~\$76,380,054~~
2 General Funds, \$4,550,000 ~~\$5,360,000~~ Cash Funds, and \$232,569,751
3 ~~\$232,207,325~~ Federal Funds estimate for state aid, which shall only be
4 used for such purpose.

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

14 There is included in the appropriation to this program for FY2025-26
15 \$10,000,000 federal Temporary Assistance for Needy Families funds for
16 grants to nonprofit organizations holding a certificate of exemption
17 under section 501(c)(3) of the Internal Revenue Code that distributes
18 food in ten or more counties in Nebraska and qualifies for the Emergency
19 Food Assistance Program administered by the United States Department of
20 Agriculture.

21 **Sec. 57.** Laws 2025, LB261, section 100, is amended to read:

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

23 Program No. 348 - Medical Assistance

	FY2025-26	FY2026-27
24		
25 <u>GENERAL FUND</u>	<u>1,085,315,619</u>	<u>802,423,273</u>
26 <u>GENERAL FUND</u>	<u>1,083,193,393</u>	<u>1,078,129,645</u>
27 <u>CASH FUND</u>	<u>740,239,274</u>	<u>727,330,910</u>
28 <u>CASH FUND</u>	<u>740,689,274</u>	<u>727,780,910</u>
29 <u>FEDERAL FUND est.</u>	<u>3,928,839,289</u>	<u>3,624,210,663</u>
30 <u>FEDERAL FUND est.</u>	<u>3,886,655,047</u>	<u>3,851,304,333</u>
31 <u>PROGRAM TOTAL</u>	<u>5,754,394,182</u>	<u>5,153,964,846</u>

1 PROGRAM TOTAL 5,710,537,714 5,657,214,888

2 The Department of Administrative Services shall monitor the

3 appropriations and expenditures for this program according to the

4 following program classifications classification:

5 No. 348 - Medical Assistance

6 No. 349 - Medicaid Expansion Aid

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

8 \$1,085,315,619 ~~\$1,083,193,393~~ General Funds, \$740,239,274 ~~\$740,689,274~~

9 Cash Funds, and \$3,928,839,289 ~~\$3,886,655,047~~ Federal Funds estimate for

10 state aid, which shall only be used for such purpose. There is included

11 in the appropriation to this program for FY2026-27 \$802,423,273

12 ~~\$1,078,129,645~~ General Funds, \$727,330,910 ~~\$727,780,910~~ Cash Funds, and

13 \$3,624,210,663 ~~\$3,851,304,333~~ Federal Funds estimate for state aid, which

14 shall only be used for such purpose.

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

16 ~~FY2025-26 \$450,000 Cash Funds from the Nebraska Health Care Cash Fund for~~

17 ~~a state plan amendment covering tobacco-use cessation in compliance with~~

18 ~~Title XIX of the federal Social Security Act. There is included in the~~

19 ~~amount shown as aid for this program for FY2026-27 \$450,000 Cash Funds~~

20 ~~from the Nebraska Health Care Cash Fund for a state plan amendment~~

21 ~~covering tobacco-use cessation in compliance with Title XIX of the~~

22 ~~federal Social Security Act. The smoking cessation funding for FY2025-26~~

23 ~~and FY2026-27 is for the costs of tobacco-use cessation counseling and~~

24 ~~tobacco-use cessation pharmaceuticals approved by the federal Food and~~

25 ~~Drug Administration for such purpose.~~

26 ~~It is the intent of the Legislature that the total amount~~

27 ~~appropriated for medicaid nursing facility rates for Program No. 348,~~

28 ~~specified as \$449,351,518 for FY2025-26 (\$196,186,873 General Funds and~~

29 ~~\$253,164,645 Federal Funds) and \$449,351,518 for FY2026-27 (\$199,467,139~~

30 ~~General Funds and \$249,884,379 Federal Funds), shall be used in the~~

31 ~~medicaid nursing facility rate calculation for Program No. 348, including~~

1 ~~the calculation of the annual inflation factor.~~

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

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

17 ~~There is included in the amount shown as aid for this program~~
18 ~~\$1,500,000 Cash Funds for FY2025-26 from the Hospital Quality Assurance~~
19 ~~and Access Assessment Fund to the Department of Health and Human Services~~
20 ~~for the medical assistance program to provide reimbursement to mental~~
21 ~~health providers who do not practice in a hospital and who provide~~
22 ~~services to medicaid-eligible participants who are eligible for both~~
23 ~~medicaid and medicare, if there is a lower rate paid under medicare~~
24 ~~compared to rates paid at the time for medicaid rates for behavioral~~
25 ~~health services. It is the intent of the Legislature to sustain the~~
26 ~~medicaid rates for mental health providers serving medicaid-eligible~~
27 ~~participants who are eligible for both medicaid and medicare and are~~
28 ~~receiving behavioral health services under Program No. 348, Medical~~
29 ~~Assistance.~~

30 ~~There is included in the amount shown as aid for this program~~
31 ~~\$1,408,364 Cash Funds for FY2025-26 from the Medicaid Managed Care Excess~~

1 Profit Fund for medicaid assisted-living facility rates for Program No.
2 348, to be used specifically by the Department of Health and Human
3 Services to increase the current medicaid assisted-living facility rates,
4 which are included in Program No. 348 and paid as a service as part of
5 Nebraska's aged and disabled home and community-based medicaid 1915(c)
6 waiver program, to the daily rate of \$73.91 for FY2025-26, for both rural
7 and urban assisted-living single occupancy waiver days.

8 It is the intent of the Legislature that phased-down state
9 contributions to the federal government as defined and required by the
10 federal Medicare Prescription Drug, Improvement, and Modernization Act of
11 2003 may be made from appropriations to this program.

12 The chief executive officer of the Department of Health and Human
13 Services may certify to the budget administrator of the budget division
14 of the Department of Administrative Services FY2025-26 and FY2026-27
15 unexpended appropriation balances for Medical Assistance, Program No.
16 348, available to transfer to Developmental Disability Aid, Program No.
17 424, to be used only to maintain individuals with an intellectual or
18 developmental disability in a medicaid program that best serves their
19 needs at a cost that does not exceed the cost of services provided in an
20 institution. The budget administrator of the budget division of the
21 Department of Administrative Services shall administratively transfer
22 during FY2025-26 and FY2026-27 available appropriations as certified by
23 the chief executive officer of the Department of Health and Human
24 Services from Medical Assistance, Program No. 348, to Developmental
25 Disability Aid, Program No. 424.

26 **Sec. 58.** Laws 2025, LB261, section 102, is amended to read:

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

28 Program No. 354 - Child Welfare Aid

29	FY2025-26	FY2026-27
30 <u>GENERAL FUND</u>	<u>197,956,745</u>	<u>149,140,524</u>
31 GENERAL FUND	182,756,746	182,756,746

1	<u>CASH FUND</u>	<u>6,000,000</u>	<u>22,444,112</u>
2	CASH FUND	3,000,000	3,000,000
3	FEDERAL FUND est.	67,996,793	67,996,793
4	<u>PROGRAM TOTAL</u>	<u>271,953,538</u>	<u>239,581,429</u>
5	PROGRAM TOTAL	253,753,539	253,753,539

6 There is included in the appropriation to this program for FY2025-26
7 ~~\$197,956,745~~ ~~\$182,756,746~~ General Funds, ~~\$6,000,000~~ ~~\$3,000,000~~ Cash
8 Funds, and \$67,996,793 Federal Funds estimate for state aid, which shall
9 only be used for such purpose. There is included in the appropriation to
10 this program for FY2026-27 ~~\$149,140,524~~ ~~\$182,756,746~~ General Funds,
11 ~~\$22,444,112~~ ~~\$3,000,000~~ Cash Funds, and \$67,996,793 Federal Funds estimate
12 for state aid, which shall only be used for such purpose.

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

20 There is included in the amount shown as aid for this program
21 \$500,000 for FY2025-26 from federal Temporary Assistance for Needy
22 Families funds and \$500,000 for FY2026-27 from federal Temporary
23 Assistance for Needy Families funds for coordination activities of the
24 state chapter of child advocacy centers as defined in 34 U.S.C. 20302, as
25 such section existed on January 1, 2023. The coordination activities
26 include, but are not limited to, development of a distribution formula
27 for the funding provided in this section for child advocacy centers, data
28 collection and analysis required for reports to the federal
29 Administration for Children and Families, accounting of the fund
30 expenditures per state and federal requirements, and preparing the annual
31 Temporary Assistance for Needy Families report for funds appropriated by

1 the Legislature. The report shall be filed with the Department of Health
2 and Human Services on a date specified by the department. It is the
3 intent of the Legislature to continue such appropriations in future
4 years.

5 There is included in the appropriation to this program for FY2025-26
6 \$500,000 federal Temporary Assistance for Needy Families funds for court
7 appointed special advocate aid. There is included in the appropriation to
8 this program for FY2026-27 \$500,000 federal Temporary Assistance for
9 Needy Families funds for court appointed special advocate aid.

10 There is included in the amount shown as aid for this program for
11 FY2025-26 \$3,000,000 Cash Funds from the Nebraska Health Care Cash Fund
12 for state ward education. There is included in the amount shown as aid
13 for this program for FY2026-27 \$15,560,680 Cash Funds from the Nebraska
14 Health Care Cash Fund for state ward education.

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

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

24 The unexpended General Fund appropriation balance existing on June
25 30, 2025, up to \$10,000,000, is hereby reappropriated.

26 **Sec. 59.** Laws 2025, LB261, section 105, is amended to read:

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

28 Program No. 421 - Beatrice State Developmental Center

29	FY2025-26	FY2026-27
30	<u>GENERAL FUND</u>	<u>8,594,467</u>
31	<u>GENERAL FUND</u>	<u>12,402,391</u>
	<u>14,367,734</u>	<u>14,652,858</u>

1	<u>CASH FUND</u>	<u>5,233,914</u>	<u>2,718,701</u>
2	CASH FUND	2,733,914	2,718,701
3	<u>FEDERAL FUND est.</u>	<u>27,268,151</u>	<u>26,768,449</u>
4	FEDERAL FUND est.	26,268,151	26,768,449
5	<u>PROGRAM TOTAL</u>	<u>41,096,532</u>	<u>41,889,541</u>
6	PROGRAM TOTAL	43,369,799	44,140,008
7	SALARY LIMIT	28,374,304	28,870,800

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

21 The unexpended General Fund appropriation balance existing on June
22 30, 2025, up to \$8,000,000, is hereby reappropriated.

23 **Sec. 60.** Laws 2025, LB261, section 106, is amended to read:

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

25 Program No. 424 - Developmental Disability Aid

26		FY2025-26	FY2026-27
27	<u>GENERAL FUND</u>	<u>211,162,155</u>	<u>425,797,309</u>
28	GENERAL FUND	212,662,155	229,386,106
29	CASH FUND	23,367,913	23,367,913
30	<u>FEDERAL FUND est.</u>	<u>297,560,935</u>	<u>443,837,562</u>
31	FEDERAL FUND est.	299,496,574	291,402,323

1	<u>PROGRAM TOTAL</u>	<u>532,091,003</u>	<u>893,002,784</u>
2	PROGRAM TOTAL	535,526,642	544,156,342

3 There is included in the appropriation to this program for FY2025-26
4 ~~\$211,162,155~~ ~~\$212,662,155~~ General Funds, \$23,367,913 Cash Funds, and
5 ~~\$297,560,935~~ ~~\$299,496,574~~ Federal Funds estimate for state aid, which
6 shall only be used for such purpose. There is included in the
7 appropriation to this program for FY2026-27 \$425,797,309 ~~\$229,386,106~~
8 General Funds, \$23,367,913 Cash Funds, and \$443,837,562 ~~\$291,402,323~~
9 Federal Funds estimate for state aid, which shall only be used for such
10 purpose.

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

20 **Sec. 61.** Laws 2025, LB261, section 107, is amended to read:

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

22 Program No. 502 - Public Health Aid

23		FY2025-26	FY2026-27
24	GENERAL FUND	7,083,060	7,083,060
25	<u>CASH FUND</u>	<u>8,689,000</u>	<u>9,080,000</u>
26	CASH FUND	9,339,000	9,730,000
27	<u>PROGRAM TOTAL</u>	<u>15,772,060</u>	<u>16,163,060</u>
28	PROGRAM TOTAL	16,422,060	16,813,060

29 There is included in the appropriation to this program for FY2025-26
30 \$7,083,060 General Funds and \$8,689,000 ~~\$9,339,000~~ Cash Funds for state
31 aid, which shall only be used for such purpose. There is included in the

1 appropriation to this program for FY2026-27 \$7,083,060 General Funds and
2 ~~\$9,080,000~~ ~~\$9,730,000~~ Cash Funds for state aid, which shall only be used
3 for such purpose.

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

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

23 There is included in the amount shown as aid for this program for
24 FY2025-26 \$325,000 General Funds and \$750,000 Cash Funds from the
25 Nebraska Health Care Cash Fund and for FY2026-27 \$325,000 General Funds
26 and \$750,000 Cash Funds from the Nebraska Health Care Cash Fund for the
27 seven community health centers funded through Federal Program 330, Public
28 Law 104-299, the federal Health Centers Consolidation Act of 1996. Each
29 center is to receive an amount to be distributed proportionally based on
30 the previous fiscal year's number of uninsured clients as reported on the
31 Uniform Data System Report provided to the United States Department of

1 Health and Human Services Bureau of Primary Health Care. The distribution
2 shall be made to Charles Drew Health Center, OneWorld Community Health
3 Centers, East Central District Health Department – Good Neighbor
4 Community Health Center, Community Action Partnership of Western Nebraska
5 Health Center, Midtown Health Center, Bluestem Health, and Heartland
6 Health Center.

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

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 aid to Midtown Health Center to fund expanded health care access through
16 the community health center, including, but not limited to, expanding
17 existing lines of service such as behavioral health or dental services,
18 adding new lines of service and locations, purchasing equipment, or
19 completing capital projects.

20 There is included in the amount shown as aid for this program for
21 FY2025-26 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the
22 Nebraska Health Care Cash Fund for public health departments. There is
23 included in the amount shown as aid for this program for FY2026-27
24 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the Nebraska
25 Health Care Cash Fund for public health departments. There is included in
26 the amount shown in this section for FY2025-26 \$2,898,246 General Funds
27 and for FY2026-27 \$2,898,246 General Funds to be distributed equally
28 among the eighteen public health departments. There is included in the
29 amount shown in this section for FY2025-26 \$5,405,000 Cash Funds and for
30 FY2026-27 \$5,405,000 Cash Funds to be distributed among the eighteen
31 public health departments pursuant to section 71-1628.08. There is

1 included in the amount shown in this section for FY2025-26 \$200,000 Cash
2 Funds and for FY2026-27 \$200,000 Cash Funds to be distributed equally
3 among the eighteen public health departments.

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

21 There is included in the amount shown as aid for this program for
22 FY2025-26 \$28,101 General Funds and \$699,000 ~~\$1,349,000~~ Cash Funds from
23 the Nebraska Health Care Cash Fund to be distributed equally to the
24 community health centers in the second congressional district funded
25 through Federal Program 330, Public Law 104-299, the federal Health
26 Centers Consolidation Act of 1996. Such funds shall be used for the
27 purpose of implementing a minority health initiative which may target,
28 but shall not be limited to, infant mortality, cardiovascular disease,
29 obesity, diabetes, and asthma. There is included in the amount shown as
30 aid for this program for FY2026-27 \$28,101 General Funds and \$699,000
31 ~~\$1,349,000~~ Cash Funds from the Nebraska Health Care Cash Fund to be

1 distributed equally to the community health centers in the second
2 congressional district funded through Federal Program 330, Public Law
3 104-299, the federal Health Centers Consolidation Act of 1996. Such funds
4 shall be used for the purpose of implementing a minority health
5 initiative which may target, but shall not be limited to, infant
6 mortality, cardiovascular disease, obesity, diabetes, and asthma.

7 **Sec. 62.** Laws 2025, LB261, section 108, is amended to read:

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

9 Program No. 514 - Health Aid

	FY2025-26	FY2026-27
10		
11 <u>GENERAL FUND</u>	<u>6,909,696</u>	<u>6,331,696</u>
12 GENERAL FUND	7,352,196	7,352,196
13 <u>CASH FUND</u>	<u>20,325,817</u>	<u>17,503,817</u>
14 CASH FUND	20,325,817	20,325,817
15 FEDERAL FUND est.	84,079,725	84,079,725
16 <u>PROGRAM TOTAL</u>	<u>111,315,238</u>	<u>107,915,238</u>
17 PROGRAM TOTAL	111,757,738	111,757,738

18 There is included in the appropriation to this program for FY2025-26
19 \$6,909,696 ~~\$7,352,196~~ General Funds, \$20,325,817 Cash Funds, and
20 \$84,079,725 Federal Funds estimate for state aid, which shall only be
21 used for such purpose. There is included in the appropriation to this
22 program for FY2026-27 \$6,331,696 ~~\$7,352,196~~ General Funds, \$17,503,817
23 ~~\$20,325,817~~ Cash Funds, and \$84,079,725 Federal Funds estimate for state
24 aid, which shall only be used for such purpose.

25 There is included in the amount shown as aid for this program
26 \$653,759 General Funds for FY2025-26 and \$523,759 ~~\$653,759~~ General Funds
27 for FY2026-27, which shall only be used for the following purposes:
28 Reimbursement for the provision of pap smears, colposcopy, cervical
29 biopsy, cryotherapy, loop electrosurgical excision procedure (LEEP), and
30 such other treatments and procedures as may be developed for the followup
31 of abnormal pap smears; the diagnosis and treatment of sexually

1 transmitted diseases, including, but not limited to, chlamydia,
2 gonorrhea, HPV (genital warts), and herpes; and associated laboratory and
3 equipment costs and staff training costs relating to the use of
4 colposcopy equipment. None of the General Funds provided under this
5 program shall be used to perform or facilitate the performance of
6 abortion or to counsel or refer for abortion.

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

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

30 There is included in the amount shown as aid for this program for
31 FY2025-26 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to

1 carry out provisions of the Brain Injury Assistance Act. There is
2 included in the amount shown as aid for this program for FY2026-27
3 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to carry out
4 provisions of the Brain Injury Assistance Act.

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

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

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

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

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

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

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

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

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

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

30 There is included in the amount shown as aid for this program for
31 FY2025-26 \$475,000 General Funds for a prescription drug donation

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

5 **Sec. 63.** Laws 2025, LB261, section 113, is amended to read:

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

7 Program No. 623 - Biomedical Research

	FY2025-26	FY2026-27
8		
9 <u>CASH FUND</u>	<u>13,850,000</u>	<u>-0-</u>
10 CASH FUND	15,000,000	15,000,000
11 <u>PROGRAM TOTAL</u>	<u>13,850,000</u>	<u>-0-</u>
12 PROGRAM TOTAL	15,000,000	15,000,000

13 There is included in the appropriation to this program for FY2025-26
14 \$13,850,000 ~~\$15,000,000~~ Cash Funds 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 \$-0- ~~\$15,000,000~~ Cash Funds for state aid, which
17 shall only be used for such purpose.

18 There is included in the appropriation to this program for FY2025-26
19 \$13,850,000 ~~\$15,000,000~~ Cash Funds for biomedical research from the
20 Nebraska Health Care Cash Fund. There is included in the appropriation to
21 this program for FY2026-27 \$-0- ~~\$15,000,000~~ Cash Funds for biomedical
22 research from the Nebraska Health Care Cash Fund. ~~At least \$700,000 of~~
23 ~~such appropriated funds shall be used annually for research to improve~~
24 ~~racial and ethnic minority health. Of the amount appropriated each fiscal~~
25 ~~year, \$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
31 be submitted to the Legislature by this section shall be submitted

1 electronically.

2 **Sec. 64.** Laws 2025, LB261, section 114, is amended to read:

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

4 Program No. 624 - Health Information Exchange

	FY2025-26	FY2026-27
5		
6 <u>GENERAL FUND</u>	<u>4,774,860</u>	<u>-0-</u>
7 GENERAL FUND	4,774,860	4,774,860
8 FEDERAL FUND est.	9,957,274	9,957,274
9 <u>PROGRAM TOTAL</u>	<u>14,732,134</u>	<u>9,957,274</u>
10 PROGRAM TOTAL	14,732,134	14,732,134

11 **Sec. 65.** Laws 2025, LB261, section 127, is amended to read:

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

13 Program No. 511 - Veterans' Affairs

	FY2025-26	FY2026-27
14		
15 <u>GENERAL FUND</u>	<u>46,303,622</u>	<u>51,991,371</u>
16 GENERAL FUND	56,368,794	58,078,076
17 <u>CASH FUND</u>	<u>23,869,266</u>	<u>23,721,810</u>
18 CASH FUND	16,099,266	16,135,105
19 <u>FEDERAL FUND est.</u>	<u>35,038,678</u>	<u>35,500,305</u>
20 FEDERAL FUND est.	27,538,678	28,000,305
21 <u>PROGRAM TOTAL</u>	<u>105,211,566</u>	<u>111,213,486</u>
22 PROGRAM TOTAL	100,006,738	102,213,486
23 <u>SALARY LIMIT</u>	<u>60,565,553</u>	<u>62,047,129</u>
24 SALARY LIMIT	58,565,553	60,047,129

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. 36 - Departmental Administration

29 No. 37 - Veterans' Cemeteries

30 No. 510 - State Service Office

- 1 No. 519 - Central Nebraska Veterans' Home
2 No. 520 - Norfolk Veterans' Home
3 No. 521 - Western Nebraska Veterans' Home
4 No. 522 - Eastern Nebraska Veterans' Home

5 **Sec. 66.** Laws 2025, LB261, section 131, is amended to read:

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

7 Program No. 544 - National and State Guard

	FY2025-26	FY2026-27
8		
9 <u>GENERAL FUND</u>	<u>3,936,905</u>	<u>5,005,942</u>
10 GENERAL FUND	4,045,314	4,138,048
11 CASH FUND	475,201	475,201
12 FEDERAL FUND est.	20,442,543	20,681,696
13 <u>PROGRAM TOTAL</u>	<u>24,854,649</u>	<u>26,162,839</u>
14 PROGRAM TOTAL	24,963,058	25,294,945
15 SALARY LIMIT	9,338,908	9,600,831

16 **Sec. 67.** Laws 2025, LB261, section 132, is amended to read:

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

18 Program No. 545 - Emergency Management

	FY2025-26	FY2026-27
19		
20 <u>GENERAL FUND</u>	<u>972,211</u>	<u>1,011,363</u>
21 GENERAL FUND	1,335,947	1,373,883
22 CASH FUND est.	641,392	648,370
23 FEDERAL FUND est.	3,996,350	4,048,975
24 <u>PROGRAM TOTAL</u>	<u>5,609,953</u>	<u>5,708,708</u>
25 PROGRAM TOTAL	5,973,689	6,071,228
26 SALARY LIMIT	2,628,350	2,703,609

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

28 There is included in the appropriation to this program for FY2025-26
29 \$1,570,604 Federal Funds estimate for state aid, which shall only be used
30 for such purpose. There is included in the appropriation to this program

1 for FY2026-27 \$1,570,604 Federal Funds estimate for state aid, which
2 shall only be used for such purpose.

3 **Sec. 68.** Laws 2025, LB261, section 133, is amended to read:

4 Sec. 133. AGENCY NO. 31 – MILITARY DEPARTMENT

5 Program No. 548 - Tuition Assistance

	FY2025-26	FY2026-27
6		
7 <u>GENERAL FUND</u>	<u>1,152,793</u>	<u>1,052,793</u>
8 GENERAL FUND	1,052,793	1,052,793
9 <u>PROGRAM TOTAL</u>	<u>1,152,793</u>	<u>1,052,793</u>
10 PROGRAM TOTAL	1,052,793	1,052,793
11 SALARY LIMIT	-0-	-0-

12 There is included in the appropriation to this program for FY2025-26
13 \$1,152,793 ~~\$1,052,793~~ General Funds for state aid, which shall only be
14 used for such purpose. There is included in the appropriation to this
15 program for FY2026-27 \$1,052,793 General Funds for state aid, which shall
16 only be used for such purpose.

17 **Sec. 69.** Laws 2025, LB261, section 145, is amended to read:

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

19 Program No. 617 - Engineering and Area Maintenance

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

28 **Sec. 70.** Laws 2025, LB261, section 156, is amended to read:

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

30 Program No. 973 - Fish Production

	FY2025-26	FY2026-27	FUTURE
1			
2 <u>CASH FUND</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
3 CASH FUND est.	2,500,000	2,500,000	-0-
4 <u>PROGRAM TOTAL</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
5 PROGRAM TOTAL	2,500,000	2,500,000	-0-

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

10 **Sec. 71.** Laws 2025, LB261, section 162, is amended to read:

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

12 Program No. 252 - Library and Information Services

	FY2025-26	FY2026-27
13		
14 <u>GENERAL FUND</u>	<u>3,221,988</u>	<u>3,327,036</u>
15 GENERAL FUND	3,257,988	3,363,036
16 CASH FUND	45,484	45,484
17 FEDERAL FUND est.	1,150,206	1,187,191
18 <u>PROGRAM TOTAL</u>	<u>4,417,678</u>	<u>4,559,711</u>
19 PROGRAM TOTAL	4,453,678	4,595,711
20 SALARY LIMIT	2,865,897	2,943,242

21 **Sec. 72.** Laws 2025, LB261, section 174, is amended to read:

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

23 Program No. 200 - Operations

	FY2025-26	FY2026-27
24		
25 <u>GENERAL FUND</u>	<u>361,631,906</u>	<u>356,442,432</u>
26 GENERAL FUND	363,059,147	375,144,831
27 CASH FUND	7,586,125	2,586,125
28 FEDERAL FUND est.	2,299,947	2,300,175
29 REVOLVING FUND est.	22,969,492	23,305,194
30 <u>PROGRAM TOTAL</u>	<u>394,487,470</u>	<u>384,633,926</u>

1	PROGRAM TOTAL	395,914,711	403,336,325
2	SALARY LIMIT	227,602,622	234,936,292

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

5 There is included in the salary limitations provided by this section
6 \$5,003,370 for FY2025-26 and \$5,003,370 for FY2026-27 for Revolving Fund
7 salaries for program classifications 390 and 563, that shall not be
8 limited to the amounts shown.

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

12 No. 260 - Nebraska Correctional Youth Facility
13 No. 300 - Tecumseh Correctional Center
14 No. 368 - Lincoln Community Corrections Center
15 No. 369 - Omaha Community Corrections Center
16 No. 370 - Central Office
17 No. 372 - Nebraska State Penitentiary
18 No. 373 - Nebraska Center for Women - York
19 No. 375 - Diagnostic and Evaluation Center
20 No. 376 - Lincoln Correctional Center
21 No. 377 - Omaha Correctional Center
22 No. 386 - McCook Incarceration Work Camp
23 No. 389 - Adult Parole Program
24 No. 390 - Federal Surplus Property
25 No. 391 - Reception and Treatment Center
26 No. 495 - Department Central Warehouse
27 No. 563 - Correctional Industries

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

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

1 **Sec. 73.** 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

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

9 **Sec. 74.** 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

12		FY2025-26	FY2026-27
13	<u>GENERAL FUND</u>	<u>6,246,923</u>	<u>6,312,033</u>
14	GENERAL FUND	6,251,299	6,313,029
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>11,228,483</u>
18	PROGRAM TOTAL	14,667,749	11,229,479
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
31 program and that the grants require a minimum one-to-one cash or in-kind

1 matching contribution. Unallocated grant funds held by the Department of
2 Correctional Services at the end of the fiscal year shall be
3 reappropriated for the next fiscal year.

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

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

25 **Sec. 75.** Laws 2025, LB261, section 182, is amended to read:

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

28 Program No. 533 - Network Operations

29	FY2025-26	FY2026-27
30 <u>GENERAL FUND</u>	<u>10,138,026</u>	<u>10,417,005</u>
31 <u>GENERAL FUND</u>	<u>11,264,473</u>	<u>11,543,452</u>

1	CASH FUND	312,450	312,450
2	<u>PROGRAM TOTAL</u>	<u>10,450,476</u>	<u>10,729,455</u>
3	PROGRAM TOTAL	11,576,923	11,855,902
4	SALARY LIMIT	3,805,832	3,948,247

5 **Sec. 76.** Laws 2025, LB261, section 183, is amended to read:

6 Sec. 183. AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS
7 COMMISSION

8 Program No. 566 - Public Radio

9		FY2025-26	FY2026-27
10	<u>GENERAL FUND</u>	<u>506,477</u>	<u>516,856</u>
11	GENERAL FUND	562,752	573,131
12	CASH FUND	27,647	27,647
13	<u>PROGRAM TOTAL</u>	<u>534,124</u>	<u>544,503</u>
14	PROGRAM TOTAL	590,399	600,778
15	SALARY LIMIT	177,351	183,525

16 The limitation on expenditures for permanent and temporary salaries
17 and per diems contained in this section does not include expenditures
18 from trust funds.

19 **Sec. 77.** Laws 2025, LB261, section 185, is amended to read:

20 Sec. 185. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
21 EDUCATION

22 Program No. 640 - Postsecondary Education Coordination

23		FY2025-26	FY2026-27
24	<u>GENERAL FUND</u>	<u>1,594,670</u>	<u>1,689,068</u>
25	GENERAL FUND	1,633,790	1,689,068
26	CASH FUND	61,765	64,200
27	<u>PROGRAM TOTAL</u>	<u>1,656,435</u>	<u>1,753,268</u>
28	PROGRAM TOTAL	1,695,555	1,753,268
29	SALARY LIMIT	1,148,734	1,181,422

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

1 an estimated \$115,000 General Funds and for FY2026-27 an estimated
2 \$115,000 General Funds for Midwestern Higher Education Compact state
3 membership dues.

4 **Sec. 78.** Laws 2025, LB261, section 186, is amended to read:

5 Sec. 186. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
6 EDUCATION

7 Program No. 690 - Nebraska Opportunity Grant Program

8	FY2025-26	FY2026-27
9 <u>GENERAL FUND</u>	<u>6,663,430</u>	<u>7,093,430</u>
10 GENERAL FUND	7,093,430	7,093,430
11 <u>CASH FUND</u>	<u>18,284,872</u>	<u>17,854,872</u>
12 CASH FUND	17,854,872	17,854,872
13 PROGRAM TOTAL	24,948,302	24,948,302

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

16 There is included in the appropriation to this program for FY2025-26
17 \$6,663,430 ~~\$7,093,430~~ General Funds and \$18,284,872 ~~\$17,854,872~~ Cash
18 Funds for state aid, which shall only be used for such purpose. There is
19 included in the appropriation to this program for FY2026-27 \$7,093,430
20 General Funds and \$17,854,872 Cash Funds for state aid, which shall only
21 be used for such purpose.

22 **Sec. 79.** Laws 2025, LB261, section 187, is amended to read:

23 Sec. 187. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
24 EDUCATION

25 Program No. 691 - Access College Early Scholarship Program

26	FY2025-26	FY2026-27
27 <u>GENERAL FUND</u>	<u>1,450,000</u>	<u>1,350,000</u>
28 GENERAL FUND	1,500,000	1,500,000
29 <u>PROGRAM TOTAL</u>	<u>1,450,000</u>	<u>1,350,000</u>
30 PROGRAM TOTAL	1,500,000	1,500,000

31 There are no personal services included in the appropriations in

1 this section.

2 There is included in the appropriation to this program for FY2025-26
3 \$100,000 General Funds and for FY2026-27 \$-0- General Funds for
4 technology enhancements to the Access College Early web-based
5 application.

6 There is included in the appropriation to this program for FY2025-26
7 ~~\$1,350,000~~ ~~\$1,400,000~~ General Funds for state aid, which shall only be
8 used for such purpose. There is included in the appropriation to this
9 program for FY2026-27 ~~\$1,350,000~~ ~~\$1,500,000~~ General Funds for state aid,
10 which shall only be used for such purpose.

11 **Sec. 80.** Laws 2025, LB261, section 190, is amended to read:

12 Sec. 190. AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE
13 COLLEGES

14 Program No. 48 - Nebraska State Colleges - System Office

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>71,078,448</u>	<u>73,151,164</u>
17 GENERAL FUND	75,078,448	77,151,164
18 <u>CASH FUND est.</u>	<u>51,058,529</u>	<u>51,058,529</u>
19 CASH FUND est.	47,058,529	47,058,529
20 FEDERAL FUND est.	52,120,000	52,120,000
21 REVOLVING FUND est.	10,564,000	10,564,000
22 PROGRAM TOTAL	184,820,977	186,893,693

23 (1) There is included in the appropriation to this program for
24 FY2025-26 \$4,580,000 General Funds for state aid for Nebraska Career
25 Scholarships, which shall only be used for such purpose. There is
26 included in the appropriation to this program for FY2026-27 \$4,580,000
27 General Funds for state aid for Nebraska Career Scholarships, which shall
28 only be used for such purpose.

29 (2) The unexpended General Fund appropriation balance existing on
30 June 30, 2025, from the appropriation for the Nebraska Career Scholarship
31 program is hereby reappropriated.

1 (3) There is included in the appropriation to this program for
2 FY2025-26 \$600,000 General Funds for state aid for the Rural Health
3 Opportunity Program and Public Health Early Admission Student Track
4 scholarships. There is included in the appropriation to this program for
5 FY2026-27 \$600,000 General Funds for state aid for the Rural Health
6 Opportunity Program and Public Health Early Admission Student Track
7 scholarships.

8 (4) It is the intent of the Legislature that upon the approval of
9 the Board of Trustees of the Nebraska State Colleges, the System Office
10 of the Nebraska State Colleges may divide and distribute the funds
11 appropriated to this program among Chadron State College, Peru State
12 College, Wayne State College, and the System Office of the Nebraska State
13 Colleges.

14 (5) It is the intent of the Legislature that Cash Fund revenue from
15 resident tuition, nonresident tuition, off-campus tuition, and fees
16 separately assessed shall be individually accounted for on the Nebraska
17 Information System.

18 (6) The Legislature reaffirms its intent to utilize the Nebraska
19 Educational Data System created by Laws 1978, LB 897, to support the
20 appropriations and oversight process for postsecondary education. It is
21 further the intent of the Legislature that all institutions provide the
22 data in the precise formats required by the Coordinating Commission for
23 Postsecondary Education.

24 (7) The Legislature reaffirms its commitment to long-range and
25 short-range computer planning by the Nebraska state colleges. It is the
26 intent of the Legislature that comprehensive computer plans of the
27 Nebraska state colleges be updated biennially and submitted to the
28 Legislative Fiscal Analyst, the Department of Administrative Services,
29 and the Coordinating Commission for Postsecondary Education on or before
30 October 15 of each odd-numbered year. The plans required to be submitted
31 to the Legislative Fiscal Analyst by this section shall be submitted

1 electronically.

2 (8) The Department of Administrative Services shall monitor the
3 appropriations and expenditures of the Board of Trustees of the Nebraska
4 State Colleges, Agency No. 50-0, and the Nebraska State Colleges, Agency
5 Nos. 50-1, 50-3, and 50-4, according to NCHEMS-Program Classification
6 Structure, Second Edition. Expenditure authority shall be limited to
7 program appropriations.

8 (9) It is the intent of the Legislature for the Board of Trustees of
9 the Nebraska State Colleges to utilize a trust fund to record revenue and
10 expenses for the Corrections Workforce Development Pathway program at
11 Peru State College.

12 **Sec. 81.** Laws 2025, LB261, section 202, is amended to read:

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

14 Program No. 648 - Nebraska State Historical Society

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>4,560,434</u>	<u>4,740,434</u>
17 GENERAL FUND	5,286,038	5,286,038
18 <u>CASH FUND</u>	<u>3,836,010</u>	<u>3,916,427</u>
19 CASH FUND	3,225,382	3,485,799
20 FEDERAL FUND est.	987,580	1,030,275
21 <u>PROGRAM TOTAL</u>	<u>9,384,024</u>	<u>9,687,136</u>
22 PROGRAM TOTAL	9,499,000	9,802,112
23 SALARY LIMIT	5,108,247	5,108,247

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

27 No. 43 - Departmental Administration

28 No. 258 - Library/Archives Division

29 No. 541 - Museum Operation

30 No. 542 - Branch Museums

31 No. 543 - Archeology Division

- 1 No. 552 - Historic Preservation
2 No. 632 - Hall of Fame Commission
3 No. 647 - Skeletal Remains Protection
4 No. 653 - Gerald R. Ford Conservation Center

5 There is included in the appropriation to this program for FY2025-26
6 \$100,000 Federal Funds estimate for state aid, which shall only be used
7 for such purpose. There is included in the appropriation to this program
8 for FY2026-27 \$100,000 Federal Funds estimate for state aid, which shall
9 only be used for such purpose.

10 There is included in the appropriation to this program for FY2025-26
11 \$25,000 General Funds and for FY2026-27 \$25,000 General Funds to carry
12 out obligations of the agency under the Unmarked Human Burial Sites and
13 Skeletal Remains Protection Act, which shall only be used for such
14 purpose.

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

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

22 **Sec. 82.** Laws 2025, LB261, section 211, is amended to read:

23 Sec. 211. AGENCY NO. 64 – NEBRASKA STATE PATROL

24 Program No. 100 - Public Protection

	FY2025-26	FY2026-27
25		
26	<u>GENERAL FUND</u>	<u>85,964,393</u>
27	<u>GENERAL FUND</u>	<u>86,758,227</u>
28	<u>GENERAL FUND</u>	<u>89,325,513</u>
29	<u>CASH FUND</u>	<u>89,325,513</u>
30	<u>CASH FUND</u>	<u>10,718,874</u>
31	<u>CASH FUND</u>	<u>10,646,332</u>
	<u>CASH FUND</u>	<u>10,405,534</u>
	FEDERAL FUND est.	1,032,003
		1,177,933
	<u>PROGRAM TOTAL</u>	<u>97,715,270</u>
		<u>98,582,492</u>

1	PROGRAM TOTAL	100,763,050	100,836,438
2	<u>SALARY LIMIT</u>	<u>58,325,304</u>	<u>59,914,313</u>
3	SALARY LIMIT	59,391,534	60,834,142

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

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

9 No. 189 - Command and Support

10 No. 190 - Criminal Investigations

11 No. 195 - Road Operations

12 There is included in the appropriation to this program for FY2025-26
13 \$150,000 General Funds and \$100,000 Federal Funds from the Byrne Criminal
14 History Improvement set-aside funds, subject to available federal
15 appropriation, which shall only be expended for criminal justice
16 information systems improvements. There is included in the appropriation
17 to this program for FY2026-27 \$150,000 General Funds and \$100,000 Federal
18 Funds from the Byrne Criminal History Improvement set-aside funds,
19 subject to available federal appropriation, which shall only be expended
20 for criminal justice information systems improvements. Federal Funds
21 transferred to the Nebraska State Patrol pursuant to this section shall
22 be expended consistent with all applicable federal laws, rules, and
23 regulations pertaining to Byrne Criminal History Improvement set-aside
24 funds.

25 There is included in the appropriation to this program for FY2025-26
26 \$489,979 Cash Funds and for FY2026-27 \$489,979 Cash Funds, which
27 appropriation amounts shall only be expended to provide law enforcement
28 coverage along state road construction zones. The Department of
29 Transportation shall contract with the Nebraska State Patrol for such law
30 enforcement coverage and shall pay for such services from the Roads
31 Operations Cash Fund to the Nebraska State Patrol Cash Fund in four equal

1 quarterly amounts to be transferred by the State Treasurer on or before
2 July 15, October 15, January 15, and April 15, for both FY2025-26 and
3 FY2026-27.

4 **Sec. 83.** Laws 2025, LB261, section 214, is amended to read:

5 Sec. 214. AGENCY NO. 64 – NEBRASKA STATE PATROL
6 Program No. 630 - State Capitol Security

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>283,387</u>	<u>294,568</u>
9 GENERAL FUND	294,568	294,568
10 REVOLVING FUND	1,986,146	2,052,504
11 <u>PROGRAM TOTAL</u>	<u>2,269,533</u>	<u>2,347,072</u>
12 PROGRAM TOTAL	2,280,714	2,347,072
13 SALARY LIMIT	1,318,550	1,353,911

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

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

19 For budgeting purposes only, the amount of projected revenue to be
20 received from security agreements entered into by the Nebraska State
21 Patrol, on behalf of the state capitol security division, to be credited
22 directly to the Capitol Security Revolving Fund is estimated to be
23 \$532,460 for FY2025-26 and \$532,460 for FY2026-27.

24 **Sec. 84.** Laws 2025, LB261, section 215, is amended to read:

25 Sec. 215. AGENCY NO. 64 – NEBRASKA STATE PATROL
26 Program No. 850 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27
27		
28 <u>GENERAL FUND</u>	<u>1,044,214</u>	<u>1,119,592</u>
29 GENERAL FUND	1,119,592	1,119,592
30 CASH FUND	5,976,771	5,575,496
31 <u>PROGRAM TOTAL</u>	<u>7,020,985</u>	<u>6,695,088</u>

1	PROGRAM TOTAL	7,096,363	6,695,088
2	<u>SALARY LIMIT</u>	<u>687,289</u>	<u>694,007</u>
3	SALARY LIMIT	251,250	257,968

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

6 **Sec. 85.** Laws 2025, LB261, section 218, is amended to read:

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

8 Program No. 174 - OCIO Operations

9		FY2025-26	FY2026-27
10	<u>REVOLVING FUND</u>	<u>133,742,982</u>	<u>134,431,049</u>
11	REVOLVING FUND	133,742,982	135,160,597
12	<u>PROGRAM TOTAL</u>	<u>133,742,982</u>	<u>134,431,049</u>
13	PROGRAM TOTAL	133,742,982	135,160,597
14	<u>SALARY LIMIT</u>	<u>32,681,705</u>	<u>33,231,856</u>
15	SALARY LIMIT	32,681,705	33,767,981

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

19 No. 101 - Chief Information Officer

20 No. 170 - Statewide Computer Network

21 No. 172 - Information Management Services

22 No. 173 - Communications Division

23 No. 245 - Public Safety Communications System

24 **Sec. 86.** Laws 2025, LB261, section 220, is amended to read:

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

26 Program No. 509 - Budget Division

27		FY2025-26	FY2026-27
28	<u>GENERAL FUND</u>	<u>1,791,371</u>	<u>1,791,371</u>
29	GENERAL FUND	1,990,412	1,990,412
30	<u>PROGRAM TOTAL</u>	<u>1,791,371</u>	<u>1,791,371</u>

1	PROGRAM TOTAL	1,990,412	1,990,412
2	SALARY LIMIT	1,489,461	1,536,345

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

5 **Sec. 87.** Laws 2025, LB261, section 222, is amended to read:

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

7 Program No. 560 - State Building Division

8		FY2025-26	FY2026-27
9	<u>GENERAL FUND</u>	<u>207,050</u>	<u>207,050</u>
10	GENERAL FUND	230,055	230,055
11	CASH FUND	933,457	933,457
12	REVOLVING FUND	93,376,511	53,804,745
13	<u>PROGRAM TOTAL</u>	<u>94,517,018</u>	<u>54,945,252</u>
14	PROGRAM TOTAL	94,540,023	54,968,257
15	SALARY LIMIT	8,931,004	9,140,423

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

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

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

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

27 **Sec. 88.** Laws 2025, LB261, section 225, is amended to read:

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

29 Program No. 591 - Tort Claims

30		FY2025-26	FY2026-27
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1	GENERAL FUND	210,000	210,000
2	<u>CASH FUND</u>	<u>170,000</u>	<u>210,360</u>
3	CASH FUND	170,000	170,000
4	<u>PROGRAM TOTAL</u>	<u>380,000</u>	<u>420,360</u>
5	PROGRAM TOTAL	380,000	380,000

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

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

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

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

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

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

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

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

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

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

21 ~~(c) \$23,767 ~~\$22,691~~ from the Game and Parks Commission;~~

22 ~~(d) \$60,201 ~~\$30,934~~ from the Department of Transportation; and~~

23 ~~(e) \$660 from the Board of Trustees of the Nebraska State~~
24 ~~Colleges; -~~

25 ~~(f) \$865 from the Department of Agriculture;~~

26 ~~(g) \$1,359 from the State Department of Education;~~

27 ~~(h) \$2,162 from the Board of Regents of the University of Nebraska;~~

28 ~~and~~

29 ~~(i) \$5,630 from the Department of Administrative Services, state~~
30 ~~building division.~~

31 Such sum shall be transferred to the risk management and state

1 claims division no later than August 1, 2026, or in four equal payments
2 on August 1, October 1, January 1, and April 1, at the discretion of the
3 Risk Manager.

4 ~~It is the intent of the Legislature that transfers specified in this~~
5 ~~section for FY2026-27 be adjusted by the One Hundred Ninth Legislature,~~
6 ~~Second Session, 2026, in accordance with information available after July~~
7 ~~1, 2025.~~

8 **Sec. 89.** Laws 2025, LB261, section 228, is amended to read:

9 Sec. 228. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

10 Program No. 594 - State Insurance

	FY2025-26	FY2026-27
11		
12 <u>REVOLVING FUND</u>	<u>13,794,411</u>	<u>13,544,411</u>
13 <u>REVOLVING FUND</u>	<u>13,544,411</u>	<u>13,544,411</u>
14 <u>PROGRAM TOTAL</u>	<u>13,794,411</u>	<u>13,544,411</u>
15 <u>PROGRAM TOTAL</u>	<u>13,544,411</u>	<u>13,544,411</u>

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

18 **Sec. 90.** Laws 2025, LB261, section 229, is amended to read:

19 Sec. 229. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

20 Program No. 605 - Personnel Division

	FY2025-26	FY2026-27
21		
22 <u>GENERAL FUND</u>	<u>932,263</u>	<u>1,492,263</u>
23 <u>GENERAL FUND</u>	<u>1,592,263</u>	<u>1,592,263</u>
24 <u>REVOLVING FUND</u>	<u>10,109,565</u>	<u>9,549,565</u>
25 <u>REVOLVING FUND</u>	<u>9,549,565</u>	<u>9,549,565</u>
26 <u>PROGRAM TOTAL</u>	<u>11,041,828</u>	<u>11,041,828</u>
27 <u>PROGRAM TOTAL</u>	<u>11,141,828</u>	<u>11,141,828</u>
28 <u>SALARY LIMIT</u>	<u>8,257,051</u>	<u>8,297,478</u>
29 <u>SALARY LIMIT</u>	<u>8,303,408</u>	<u>8,343,835</u>

30 **Sec. 91.** Laws 2025, LB261, section 231, is amended to read:

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

1 Program No. 608 - Employee Relations Division

2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>293,712</u>	<u>296,236</u>
4	GENERAL FUND	379,680	382,204
5	<u>PROGRAM TOTAL</u>	<u>293,712</u>	<u>296,236</u>
6	PROGRAM TOTAL	379,680	382,204
7	SALARY LIMIT	279,721	289,634

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

10 **Sec. 92.** Laws 2025, LB261, section 232, is amended to read:

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

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

13		FY2025-26	FY2026-27
14	<u>GENERAL FUND</u>	<u>4,678,873</u>	<u>5,005,552</u>
15	GENERAL FUND	5,198,748	5,525,427
16	CASH FUND	60,243	60,243
17	<u>REVOLVING FUND</u>	<u>-0-</u>	<u>-0-</u>
18	REVOLVING FUND	4,750	4,750
19	<u>PROGRAM TOTAL</u>	<u>4,739,116</u>	<u>5,065,795</u>
20	PROGRAM TOTAL	5,263,741	5,590,420
21	SALARY LIMIT	1,887,562	1,935,952

22 The unexpended General Fund appropriation balance existing on June
23 30, 2025, is hereby reappropriated. ~~It is the intent of the Legislature~~
24 ~~that any reappropriated balance, other than Capitol Heating, Ventilating,~~
25 ~~and Air Conditioning Systems Replacement project manager reappropriation,~~
26 ~~be used for unexpected increases in utility expenses.~~

27 **Sec. 93.** Laws 2025, LB261, section 237, is amended to read:

28 Sec. 237. AGENCY NO. 67 – EQUAL OPPORTUNITY COMMISSION

29 Program No. 59 - Enforcement of Standards

30		FY2025-26	FY2026-27
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1	<u>GENERAL FUND</u>	<u>1,500,988</u>	<u>1,468,379</u>
2	GENERAL FUND	1,500,988	1,547,076
3	FEDERAL FUND est.	1,107,432	1,150,189
4	<u>PROGRAM TOTAL</u>	<u>2,608,420</u>	<u>2,618,568</u>
5	PROGRAM TOTAL	2,608,420	2,697,265
6	<u>SALARY LIMIT</u>	<u>1,687,153</u>	<u>1,708,518</u>
7	SALARY LIMIT	1,687,153	1,787,215

8 **Sec. 94.** Laws 2025, LB261, section 241, is amended to read:

9 Sec. 241. AGENCY NO. 69 – NEBRASKA ARTS COUNCIL

10 Program No. 329 - Arts and Humanities Preservation

	FY2025-26	FY2026-27	
11			
12	<u>GENERAL FUND</u>	<u>-0-</u>	<u>600,000</u>
13	<u>CASH FUND</u>	<u>1,449,763</u>	<u>849,763</u>
14	CASH FUND	1,449,763	1,449,763
15	PROGRAM TOTAL	1,449,763	1,449,763
16	SALARY LIMIT	46,289	46,289

17 There is included in the appropriation to this program for FY2025-26
18 \$1,372,500 Cash Funds for state aid, which shall only be used for such
19 purpose. There is included in the appropriation to this program for
20 FY2026-27 \$600,000 General Funds and \$772,500 ~~\$1,372,500~~ Cash Funds for
21 state aid, which shall only be used for such purpose.

22 The budget division of the Department of Administrative Services
23 shall only allot state aid cash funds appropriated to this program if the
24 Nebraska Arts Council provides evidence of dollar-for-dollar matching
25 funds derived from nonstate sources, as required in section 82-332.

26 **Sec. 95.** Laws 2025, LB261, section 245, is amended to read:

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

28 Program No. 601 - Community and Rural Development

29		FY2025-26	FY2026-27
30	<u>GENERAL FUND</u>	<u>7,294,942</u>	<u>5,594,942</u>

1	GENERAL FUND	7,294,942	6,294,942
2	CASH FUND	36,575,991	21,671,030
3	<u>FEDERAL FUND est.</u>	<u>54,511,806</u>	<u>54,571,661</u>
4	FEDERAL FUND est.	54,572,337	54,632,192
5	<u>PROGRAM TOTAL</u>	<u>98,382,739</u>	<u>81,837,633</u>
6	PROGRAM TOTAL	98,443,270	82,598,164
7	<u>SALARY LIMIT</u>	<u>3,269,540</u>	<u>3,321,255</u>
8	SALARY LIMIT	3,330,071	3,381,786

9 There is included in the appropriation to this program for FY2025-26
10 \$6,580,762 General Funds, \$33,726,860 Cash Funds, and \$50,530,110 Federal
11 Funds estimate for state aid, which shall only be used for such purpose.
12 There is included in the appropriation to this program for FY2026-27
13 \$4,880,762 ~~\$5,580,762~~ General Funds, \$19,023,140 Cash Funds, and
14 \$50,530,110 Federal Funds estimate for state aid, which shall only be
15 used for such purpose.

16 There is included in the appropriation to this program for FY2025-26
17 \$250,000 Cash Funds and for FY2026-27 \$-0- Cash Funds from the Middle
18 Income Workforce Housing Investment Fund to conduct a study regarding
19 prefabricated housing in Nebraska.

20 There is included in the amount shown as aid for FY2025-26 \$700,000
21 General Funds to provide aid funding to development districts formed
22 under sections 13-1901 to 13-1907. There is included in the amount shown
23 as aid for FY2026-27 \$-0- ~~\$700,000~~ General Funds to provide aid funding
24 to development districts formed under sections 13-1901 to 13-1907.

25 There is included in the amount shown as aid for FY2025-26
26 \$4,880,762 General Funds to provide aid for mentorship programs for
27 nonprofit organizations that meet eligibility requirements designed by
28 the Department of Economic Development to improve reading levels for
29 elementary students. There is included in the amount shown as aid for
30 FY2026-27 \$4,880,762 General Funds to provide aid for mentorship programs
31 for nonprofit organizations that meet eligibility requirements designed

1 by the Department of Economic Development to improve reading levels for
2 elementary students.

3 There is included in the amount shown as aid for FY2025-26
4 \$1,000,000 General Funds and for FY2026-27 \$-0- General Funds for the
5 grant authorized in section 81-1213.04, which shall only be used for such
6 purpose.

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

12 **Sec. 96.** Laws 2025, LB261, section 246, is amended to read:

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

14 Program No. 603 - Industrial Recruitment

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>15,637,846</u>	<u>15,712,821</u>
17 GENERAL FUND	15,718,538	15,805,071
18 <u>CASH FUND</u>	<u>33,019,625</u>	<u>7,525,784</u>
19 CASH FUND	33,019,625	7,525,784
20 FEDERAL FUND est.	21,183,754	21,188,298
21 <u>PROGRAM TOTAL</u>	<u>69,841,225</u>	<u>44,426,903</u>
22 PROGRAM TOTAL	69,921,917	44,519,153
23 <u>SALARY LIMIT</u>	<u>4,557,801</u>	<u>4,687,967</u>
24 SALARY LIMIT	4,603,821	4,733,987

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

28 There is included in the appropriation to this program for FY2025-26
29 \$11,020,352 General Funds, \$31,839,197 Cash Funds, and \$20,737,571
30 Federal Funds estimate for state aid, which shall only be used for such
31 purpose. There is included in the appropriation to this program for

1 FY2026-27 \$11,020,352 General Funds, \$6,339,197 Cash Funds, and
2 \$20,737,571 Federal Funds estimate for state aid, which shall only be
3 used for such purpose.

4 It is the intent of the Legislature to appropriate an additional
5 \$4,500,000 Cash Funds from the Site and Building Development Fund in
6 FY2027-28 pursuant to subdivision (1)(h) of section 81-12,147.

7 The General Fund appropriation shown for this program for FY2026-27
8 is reduced by \$12,120,352 if Legislative Bill XXX, One Hundred Ninth
9 Legislature, Second Session, 2026, becomes law. The Cash Fund
10 appropriation shown for this program for FY2026-27 is increased by
11 \$15,000,000, which shall only be used for state aid, if Legislative Bill
12 XXX, One Hundred Ninth Legislature, Second Session, 2026, becomes law.

13 **Sec. 97.** Laws 2025, LB261, section 247, is amended to read:

14 Sec. 247. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

15 Program No. 604 - Business Incentives

	FY2025-26	FY2026-27
16		
17 <u>GENERAL FUND</u>	<u>2,392,016</u>	<u>2,392,016</u>
18 GENERAL FUND	2,460,522	2,460,522
19 CASH FUND	54,000,000	50,000,000
20 <u>PROGRAM TOTAL</u>	<u>56,392,016</u>	<u>52,392,016</u>
21 PROGRAM TOTAL	56,460,522	52,460,522
22 <u>SALARY LIMIT</u>	<u>1,260,501</u>	<u>1,260,501</u>
23 SALARY LIMIT	1,329,007	1,329,007

24 There is included in the appropriation to this program for FY2025-26
25 \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as
26 state aid, which shall only be used for such purpose. There is included
27 in the appropriation to this program for FY2026-27 \$50,000,000 Cash Funds
28 from the Nebraska Transformational Project Fund as state aid, which shall
29 only be used for such purpose.

30 There is included in the appropriation to this program for FY2025-26
31 \$4,000,000 Cash Funds and for FY2026-27 \$-0- Cash Funds from the Imagine

1 Nebraska Revolving Loan Fund for state aid, which shall only be used for
2 such purpose.

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

5 **Sec. 98.** Laws 2025, LB261, section 248, is amended to read:

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

7 Program No. 611 - Economic Recovery

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

12 There is included in the appropriation to this program for FY2025-26
13 \$27,448,770 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 \$27,448,770 Cash Funds for state aid, which shall only be used
16 for such purpose.

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

21 The unexpended Federal Fund appropriation balance existing on June
22 30, 2025, from funds allocated to the State of Nebraska from the United
23 States Economic Development Administration's American Rescue Plan Travel,
24 Tourism and Outdoor Recreation program, is hereby reappropriated. The
25 unexpended Federal Fund appropriation balance existing on June 30, 2025,
26 from funds allocated to the State of Nebraska from the federal
27 Coronavirus Capital Projects Fund pursuant to the federal American Rescue
28 Plan Act of 2021, 42 U.S.C. 804, is hereby reappropriated.

29 **Sec. 99.** Laws 2025, LB261, section 255, is amended to read:

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

31 Program No. 531 - Administration

	FY2025-26	FY2026-27
1		
2	<u>GENERAL FUND</u>	<u>277,064</u>
3	GENERAL FUND	277,064
4	<u>PROGRAM TOTAL</u>	<u>283,817</u>
5	PROGRAM TOTAL	283,877
6	SALARY LIMIT	182,031

7 **Sec. 100.** Laws 2025, LB261, section 258, is amended to read:
8 Sec. 258. AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND
9 CRIMINAL JUSTICE
10 Program No. 198 - Central Administration

	FY2025-26	FY2026-27
11		
12	<u>GENERAL FUND</u>	<u>2,697,764</u>
13	GENERAL FUND	620,939
14	<u>CASH FUND</u>	<u>908,642</u>
15	CASH FUND	51,948
16	<u>FEDERAL FUND est.</u>	<u>7,695,251</u>
17	FEDERAL FUND est.	5,605,606
18	<u>PROGRAM TOTAL</u>	<u>11,301,657</u>
19	PROGRAM TOTAL	6,278,493
20	<u>SALARY LIMIT</u>	<u>2,679,559</u>
21	SALARY LIMIT	884,973

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

25 No. 198 - Central Administration

26 No. 203 - Jail Standards Board

27 No. 215 - Criminal Justice Information System

28 No. 220 - Community Corrections Division

29 Funds appropriated to Program 215 shall be used to support criminal
30 justice information systems projects for state law enforcement agencies

1 and to assist with the sharing of criminal justice information by
2 federal, state, and local agencies.

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

8 There is included in the appropriation to this program for FY2025-26
9 \$327,736 General Funds to operate a victim notification system, which
10 shall only be used for such purpose. There is included in the
11 appropriation to this program for FY2026-27 \$327,736 General Funds to
12 operate a victim notification system, which shall only be used for such
13 purpose.

14 ~~The budget division of the Department of Administrative Services~~
15 ~~shall administratively transfer Salary Limits among Programs 150, 155,~~
16 ~~198, 201, 215, and 220 within Agency 78, upon written certification by~~
17 ~~the executive director that the Nebraska Commission on Law Enforcement~~
18 ~~and Criminal Justice has determined that such transfer is necessary for~~
19 ~~the efficient functioning of agency operations.~~

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

22 **Sec. 101.** Laws 2025, LB261, section 276, is amended to read:

23 Sec. 276. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND
24 ENVIRONMENT

25 Program No. 313 - Water Sustainability Fund

	FY2025-26	FY2026-27
26		
27 <u>CASH FUND</u>	<u>5,172,364</u>	<u>-0-</u>
28 <u>CASH FUND</u>	<u>-0-</u>	<u>-0-</u>
29 <u>PROGRAM TOTAL</u>	<u>5,172,364</u>	<u>-0-</u>
30 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>-0-</u>

31 The unexpended Cash Fund appropriation balance appropriated to the

1 Department of Natural Resources for this program existing on June 30,
2 2025, is hereby reappropriated to the Department of Water, Energy, and
3 Environment for this program.

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

10 **Sec. 102.** Laws 2025, LB261, section 279, 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>10,170,854</u>
16 GENERAL FUND	10,708,426	10,758,426
17 CASH FUND	9,573,272	9,614,357
18 FEDERAL FUND est.	2,207,789	2,273,709
19 <u>PROGRAM TOTAL</u>	<u>21,426,915</u>	<u>22,058,920</u>
20 PROGRAM TOTAL	22,489,487	22,646,492
21 <u>SALARY LIMIT</u>	<u>8,201,870</u>	<u>8,223,188</u>
22 SALARY LIMIT	8,618,370	8,639,688

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

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

1 following program classifications:

2 No. 513 - Administration

3 No. 586 - Water Quality

4 No. 587 - Land Quality

5 No. 588 - Air Quality

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

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

17 The General Fund appropriation shown for this program for FY2026-27
18 is reduced by \$315,000 if Legislative Bill 761, One Hundred Ninth
19 Legislature, Second Session, 2026, becomes law. The Cash Fund
20 appropriation shown for this program for FY2026-27 is increased by
21 \$315,000 if Legislative Bill 761, One Hundred Ninth Legislature, Second
22 Session, 2026, becomes law.

23 **Sec. 104.** Laws 2025, LB261, section 283, is amended to read:

24 Sec. 283. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

25 Program No. 41 - Administration of Retirement Systems and Deferred
26 Compensation

27	FY2025-26	FY2026-27
28 <u>CASH FUND</u>	<u>8,938,927</u>	<u>8,938,927</u>
29 <u>CASH FUND</u>	<u>8,995,527</u>	<u>8,995,527</u>
30 <u>PROGRAM TOTAL</u>	<u>8,938,927</u>	<u>8,938,927</u>
31 <u>PROGRAM TOTAL</u>	<u>8,995,527</u>	<u>8,995,527</u>

1	<u>SALARY LIMIT</u>	<u>3,886,193</u>	<u>3,998,356</u>
2	SALARY LIMIT	3,942,793	4,054,956

3 **Sec. 105.** Laws 2025, LB261, section 285, is amended to read:

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

5 Program No. 515 - Public Employees Retirement

6		FY2025-26	FY2026-27
7	<u>GENERAL FUND</u>	<u>36,444,018</u>	<u>22,219,812</u>
8	GENERAL FUND	36,444,018	18,112,000
9	<u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>22,219,812</u>
10	PROGRAM TOTAL	36,444,018	18,112,000

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

18 There is included in the appropriation to this program for FY2025-26
19 \$10,607,612 General Funds to provide additional funding to the Omaha
20 School Employees Retirement System, which shall only be used for such
21 purpose. There is included in the appropriation to this program for
22 FY2026-27 \$11,581,992 ~~\$10,600,000~~ General Funds to provide additional
23 funding to the Omaha School Employees Retirement System, which shall only
24 be used for such purpose.

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

1 There is included in the appropriation to this program for FY2025-26
2 \$1,459,899 General Funds to provide additional funding to the Nebraska
3 Judges Retirement System, which shall only be used for such purpose.
4 There is included in the appropriation to this program for FY2026-27
5 \$1,221,208 ~~\$1,512,000~~ General Funds to provide additional funding to the
6 Nebraska Judges Retirement System, which shall only be used for such
7 purpose.

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

15 **Sec. 106.** Laws 2025, LB261, section 287, is amended to read:

16 Sec. 287. AGENCY NO. 87 — NEBRASKA ACCOUNTABILITY AND DISCLOSURE
17 COMMISSION

18 Program No. 94 - Nebraska Political Accountability

	FY2025-26	FY2026-27
19 <u>GENERAL FUND</u>	<u>704,672</u>	<u>408,979</u>
20 GENERAL FUND	704,672	594,602
21 <u>CASH FUND</u>	<u>439,602</u>	<u>625,908</u>
22 CASH FUND	439,602	440,285
23 PROGRAM TOTAL	1,144,274	1,034,887
24 SALARY LIMIT	636,952	657,012

25 **Sec. 107.** Laws 2025, LB261, section 289, is amended to read:

26 Sec. 289. AGENCY NO. 90 — COMMISSION ON AFRICAN AMERICAN AFFAIRS

27 Program No. 863 - African American Commission

	FY2025-26	FY2026-27
28 <u>GENERAL FUND</u>	<u>272,507</u>	<u>307,558</u>
29 GENERAL FUND	297,507	307,558

1	<u>CASH FUND</u>	<u>50,000</u>	<u>25,000</u>
2	CASH FUND	25,000	25,000
3	PROGRAM TOTAL	322,507	332,558
4	SALARY LIMIT	196,083	202,160

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

7 **Sec. 108.** Laws 2025, LB261, section 300, is amended to read:

8 Sec. 300. CASH FUNDS.

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

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

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

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

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

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

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

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

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

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

23 (9) Public Service Commission: Nebraska Grain Warehouse Surveillance
24 Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service
25 Commission Housing and Recreational Vehicle Cash Fund, Nebraska
26 Telecommunications Universal Service Fund, Moisture Testing Examination
27 Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations
28 Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund,
29 911 Service System Fund, Transportation Network Company Regulation Cash
30 Fund, 211 Cash Fund, Nebraska Health Care Cash Fund;

31 (10) Department of Revenue: Department of Revenue Enforcement Fund,

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

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

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

1 Finance Settlement Cash Fund;

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

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

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

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

18 (17) Department of Health and Human Services: Health and Human
19 Services Cash Fund, School District Reimbursement Fund, Nebraska Child
20 Abuse Prevention Fund, Nebraska Health Care Cash Fund, ~~Childhood Care~~
21 ~~Cash Fund~~, University of Nebraska Medical Center Medical Education
22 Revolving Fund, Behavioral Health Services Fund, Professional and
23 Occupational Credentialing Cash Fund, Rural Health Professional Incentive
24 Fund, Organ and Tissue Donor Awareness and Education Fund, Prescription
25 Drug Monitoring Program Fund, ICF/DD Reimbursement Protection Fund,
26 Nebraska Emergency Medical System Operations Fund, Radiation
27 Transportation Emergency Response Cash Fund, Nursing Facility Quality
28 Assurance Fund, Health Care Homes for the Medically Underserved Fund,
29 Nursing Faculty Student Loan Cash Fund, Nursing Facility Penalty Cash
30 Fund, Homeless Shelter Assistance Trust Fund, Patient Safety Cash Fund,
31 Medicaid Managed Care Excess Profit Fund, HCBS Enhanced FMAP Fund, Opioid

1 Treatment Infrastructure Cash Fund, Opioid Prevention and Treatment Cash
2 Fund, Hospital Quality Assurance and Access Assessment Fund, Medicaid
3 Access and Quality Fund, Domestic Violence and Sex Trafficking Survivor
4 Housing Assistance Fund, 988 Emergency Lifeline Cash Fund, Compulsive
5 Gamblers Assistance Fund;

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

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

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

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

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

23 (23) Game and Parks Commission: State Game Fund, State Park Cash
24 Revolving Fund, Nebraska Habitat Fund, Nebraska Aquatic Habitat Fund,
25 Nebraska Snowmobile Trail Cash Fund, Nebraska Outdoor Recreation
26 Development Cash Fund, Wildlife Conservation Fund, Nebraska Environmental
27 Trust Fund, Cowboy Trail Fund, Game Law Investigation Cash Fund, ~~Nebraska~~
28 ~~Council Fund,~~ Nebraska Environmental Endowment Fund, Hunters Helping the
29 Hungry Cash Fund, Game and Parks Commission Capital Maintenance Fund,
30 Game and Parks State Park Improvement and Maintenance Fund, Game and
31 Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water

1 Cash Fund, Trail Development and Maintenance Fund, Water Recreation
2 Enhancement Fund, Museum Construction and Maintenance Fund;

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

5 (25) Nebraska Liquor Control Commission: Nebraska Liquor Control
6 Commission Rule and Regulation Cash Fund, Medical Cannabis Cash Fund;

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

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

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

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

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

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

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

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

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

30 (35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,
31 Wayne Cash Fund, CSC Capital Projects Cash Fund, PSC Capital Projects

1 Cash Fund, Wayne Cash Fund--Capital Projects, Special Projects Cash Fund
2 Chadron State College Designated Cash Fund, Peru State College Designated
3 Cash Fund, Wayne State College Designated Cash Fund, Board of Trustees
4 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, ~~Nebraska 150 Sesquicentennial Plate Proceeds Fund,~~
21 Willa Cather National Statuary Hall Cash Fund, Willa Cather Historical
22 Building Cash Fund, Semiquincentennial Commission Fund;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

30 (54) Department of Economic Development: ~~Job Training Cash Fund,~~
31 Administrative Cash Fund, Affordable Housing Trust Fund, Civic and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 Corn Development, Utilization, and Marketing Fund;

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

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

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

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

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

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

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

20 **Sec. 109.** Laws 2025, LB261, section 302, is amended to read:

21 Sec. 302. REVOLVING FUNDS.

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

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

30 (2) Secretary of State: Records Management Micrographics Services
31 Revolving Fund;

- 1 (3) Attorney General: Department of Justice Revolving Fund;
- 2 (4) State Department of Education: State Department of Education
- 3 Revolving Fund;
- 4 (5) Department of Agriculture: Management Services Expense Revolving
- 5 Fund;
- 6 (6) Department of Correctional Services: Correctional Industries
- 7 Revolving Fund, Federal Surplus Property Fund, Department of Correctional
- 8 Services Warehouse Revolving Fund;
- 9 (7) Nebraska State Colleges: The money accruing to the Auxiliary
- 10 Enterprise Revolving Funds for student activity fees, dormitory rentals,
- 11 dormitory operations and maintenance, cafeteria operations, and student
- 12 union operations at Chadron, Peru, and Wayne State Colleges, and the
- 13 State College Capital Improvement Fund;
- 14 (8) University of Nebraska: University of Nebraska-Lincoln Revolving
- 15 Fund, University of Nebraska at Omaha Revolving Fund, University of
- 16 Nebraska Medical Center Revolving Fund, ~~University of Nebraska Medical~~
- 17 ~~Center Medical Education Revolving Fund,~~ University of Nebraska at
- 18 Kearney Revolving Fund, University Tractor Test Revolving Fund;
- 19 (9) Nebraska State Patrol: Capitol Security Revolving Fund; and
- 20 (10) Department of Administrative Services: Department of
- 21 Administrative Services Revolving Fund, Materiel Division Revolving Fund,
- 22 Communications Revolving Fund, Transportation Services Bureau Revolving
- 23 Fund, Capitol Buildings Parking Revolving Fund, State Building Revolving
- 24 Fund, Central Stores Revolving Fund, State Surplus Property Revolving
- 25 Fund, Information Management Revolving Fund, Temporary Employee Pool
- 26 Revolving Fund, State Insurance Fund, State Self-Insured Indemnification
- 27 Fund, Accounting Division Revolving Fund, Intergovernmental Data Services
- 28 Program Revolving Fund, Workers' Compensation Claims Revolving Fund,
- 29 Personnel Division Revolving Fund, Training Revolving Fund, Nebraska
- 30 Public Safety Communication System Revolving Fund, Shared Services
- 31 Revolving Fund, ~~Capital Commission Revolving Fund.~~

1 **Sec. 110.** Laws 2025, LB261, section 303, is amended to read:

2 Sec. 303. TRUST FUNDS.

3 The receipts for FY2025-26 and FY2026-27 inuring to the several
4 trust 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, which funds are hereby appropriated for FY2025-26 and
7 FY2026-27:

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

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

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

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

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

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

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

30 (8) Department of Motor Vehicles: Motor Vehicle Responsibility Act
31 Fund;

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

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

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

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

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

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

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

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

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

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

31 (19) Nebraska State Colleges: Student Activity Trust Funds at

1 Chadron, Peru, and Wayne State Colleges, Wayne State Bequests Trust Fund,
2 Wayne State College Electronic Funds Transfer Loan Trust Fund, Peru State
3 Construction Trust Fund, Peru State College Corrections Workforce
4 Development Pathway Trust Fund, Risk Loss Trust;

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

15 (21) Nebraska State Historical Society: Hall of Fame Trust Fund,
16 Library Archives Trust Fund, Nebraska State Historical Society
17 Collections Trust Fund, Bridge Book Sale Trust Fund, Weese and
18 Lagerschulte Trust Fund;

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

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

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

27 (25) Department of Water, Energy, and Environment: Hazardous Waste
28 Sites Trust Fund, Leaking Underground Storage Tanks Trust Fund,
29 Wastewater Treatment Facilities Construction Loan Fund, Drinking Water
30 Facilities Loan Fund, Drinking Water State Revolving Fund, Recycled
31 Principal Fund, Nebraska Energy Settlement Fund; and

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

10 **Sec. 111.** Laws 2025, LB261, section 304, is amended to read:

11 Sec. 304. REFUND AND DISTRIBUTIVE FUNDS.

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

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

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

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

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

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

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

30 (7) Nebraska Library Commission: NEBASE Fund;

31 (8) Coordinating Commission for Postsecondary Education: State

1 Student Incentive Grant Match Fund;

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

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

5 **Sec. 112.** Laws 2025, LB261, section 305, is amended to read:

6 Sec. 305. GENERAL FUND TRANSFERS.

7 (1) The State Treasurer shall make the transfers specified in this
8 section from the General Fund to the designated fund, in the amounts
9 indicated. Unless otherwise noted, transfers for FY2025-26 shall occur on
10 July 1, 2025, or as soon thereafter as administratively possible, and
11 transfers for FY2026-27 shall occur on July 1, 2026, or as soon
12 thereafter as administratively possible. All agencies with administrative
13 responsibilities for these funds shall assist the State Treasurer as
14 needed in implementing the transfers.

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

17 (a) The Nebraska State Patrol Cash Fund: \$115,000 less the
18 unexpended balance existing on June 30, 2025, in (i) the Nebraska State
19 Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any
20 special checking account or accounts used by the Nebraska State Patrol,
21 and (iv) the possession of agency personnel involved in investigations,
22 when the unexpended balances resulted from General Fund transfers to the
23 Nebraska State Patrol Cash Fund or from General Fund appropriations. Any
24 transfers made shall be subject to a final reconciliation of available
25 investigation cash fund balances as of June 30, 2025, by the Nebraska
26 State Patrol.

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

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

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

8 (c) ~~(d)~~ The School District Property Tax Relief Credit Fund:
9 \$780,000,000 on or after July 1, 2025, but before June 30, 2026, on such
10 date as directed by the budget administrator of the budget division of
11 the Department of Administrative Services; and

12 (d) ~~(e)~~ The Education Future Fund: \$242,000,000 on or after July 1,
13 2025, but before June 30, 2026, on such date as directed by the budget
14 administrator of the budget division of the Department of Administrative
15 Services.

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

18 (a) The Nebraska State Patrol Cash Fund: \$115,000 less the
19 unexpended balance existing on June 30, 2026, in (i) the Nebraska State
20 Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any
21 special checking account or accounts used by the Nebraska State Patrol,
22 and (iv) the possession of agency personnel involved in investigations,
23 when the unexpended balances resulted from General Fund transfers to the
24 Nebraska State Patrol Cash Fund or from General Fund appropriations. Any
25 transfers made shall be subject to a final reconciliation of available
26 investigation cash fund balances as of June 30, 2026, by the Nebraska
27 State Patrol.

28 It is the intent of the Legislature that the Nebraska State Patrol
29 have available a total of \$115,000 from the General Fund for FY2026-27 to
30 be used in making drug purchases, for enforcing Nebraska laws relating to
31 felonies, for enforcing the Nebraska liquor laws, and for payment of

1 investigative expenses;

2 (b) The Property Tax Credit Cash Fund: \$442,000,000 on or before
3 December 15, 2026, on such date as directed by the budget administrator
4 of the budget division of the Department of Administrative Services;

5 (c) Commission on Public Advocacy Operations Cash Fund: \$725,000
6 ~~\$875,000~~ on or before December 31, 2026, on such dates and in such
7 amounts as directed by the budget administrator of the budget division of
8 the Department of Administrative Services;

9 (d) The School District Property Tax Relief Credit Fund:
10 \$808,000,000 on or after July 1, 2026, but before June 30, 2027, on such
11 date as directed by the budget administrator of the budget division of
12 the Department of Administrative Services; and

13 (e) The Education Future Fund: \$242,000,000 on or after July 1,
14 2026, but before June 30, 2027, on such date as directed by the budget
15 administrator of the budget division of the Department of Administrative
16 Services.

17 **Sec. 113.** Laws 2025, LB261, section 308, is amended to read:

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

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

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

29 (3) Agency No. 28 - Department of Veterans' Affairs
30 Program Nos. 936 and 938.

31 (4) Agency No. 31 – Military Department

1 Program Nos. 913, 914, 925, 927, 990, and 992, except that for
2 Program No. 927, the remaining unexpended General Fund appropriation
3 balance existing on June 30, 2025, shall lapse and for Program No. 992,
4 the remaining unexpended General Fund appropriation balance existing on
5 June 30, 2026, shall lapse.

6 (5) Agency No. 33 – Game and Parks Commission

7 Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968,
8 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.

9 (6) Agency No. 46 – Department of Correctional Services

10 Program Nos. 905, 906, 913, 914, 921, 927, 928, and 929.

11 (7) Agency No. 47 – Nebraska Educational Telecommunications
12 Commission

13 Program Nos. 908, 920, 928, 930, 931, 932, and 991.

14 (8) Agency No. 50 – Board of Trustees of the Nebraska State Colleges

15 Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and
16 996, and any additional construction programs administratively created
17 relating to the Board of Trustees of the Nebraska State Colleges and its
18 campuses which are funded through cash funds, federal funds, revolving
19 funds, or private gifts or donations.

20 (9) Agency No. 51 – University of Nebraska

21 Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918,
22 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944,
23 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any
24 additional construction programs administratively created relating to the
25 University of Nebraska-Lincoln, the University of Nebraska at Omaha, the
26 University of Nebraska Medical Center, the University of Nebraska at
27 Kearney, the Nebraska College of Technical Agriculture at Curtis, and the
28 University of Nebraska Central Administration that are funded through
29 cash funds, federal funds, revolving funds, or private gifts or
30 donations.

31 (10) Agency No. 64 – Nebraska State Patrol

1 Program No. 904.

2 (11) Agency No. 65 – Department of Administrative Services

3 Program Nos. 901, 917, 921, 922, 925, ~~980~~, ~~986~~, and 994.

4 Appropriations to program numbers pertaining to funding for the
5 Deferred Building Renewal Act other than Program number 940 are hereby
6 reappropriated.

7 (12) Agency No. 78 – Nebraska Commission on Law Enforcement and
8 Criminal Justice

9 Program No. 903.

10 **Sec. 114.** Laws 2025, LB263, section 13, is amended to read:

11 Sec. 13. AGENCY NO. 9 – SECRETARY OF STATE

12 Program No. 9 - Salary - Secretary of State

	FY2025-26	FY2026-27
13		
14 <u>GENERAL FUND</u>	<u>126,404</u>	<u>31,665</u>
15 GENERAL FUND	126,404	129,542
16 <u>CASH FUND</u>	<u>-0-</u>	<u>97,877</u>
17 PROGRAM TOTAL	126,404	129,542
18 SALARY LIMIT	85,000	85,000

19 **Sec. 115.** Laws 2025, LB263, section 14, is amended to read:

20 Sec. 14. AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS

21 Program No. 10 - Salary - Auditor of Public Accounts

	FY2025-26	FY2026-27
22		
23 <u>GENERAL FUND</u>	<u>132,614</u>	<u>36,399</u>
24 GENERAL FUND	132,614	136,399
25 <u>CASH FUND</u>	<u>-0-</u>	<u>100,000</u>
26 PROGRAM TOTAL	132,614	136,399
27 SALARY LIMIT	85,000	85,000

28 **Sec. 116.** Laws 2025, LB263, section 16, is amended to read:

29 Sec. 16. AGENCY NO. 12 – STATE TREASURER

30 Program No. 12 - Salary - State Treasurer

	FY2025-26	FY2026-27
1		
2 <u>GENERAL FUND</u>	<u>-0-</u>	<u>-0-</u>
3 GENERAL FUND	50,576	52,200
4 <u>CASH FUND</u>	<u>137,611</u>	<u>142,043</u>
5 CASH FUND	87,035	89,843
6 PROGRAM TOTAL	137,611	142,043
7 SALARY LIMIT	85,000	85,000

8 **Sec. 117.** Laws 2025, LB264, section 81, is amended to read:

9 Sec. 81. The State Treasurer shall transfer \$-0- ~~\$800,000~~ from the
10 State Department of Education Cash Fund to the Education Future Fund on
11 or after July 1, 2025, but before June 30, 2026, on such dates and in
12 such amounts as directed by the budget administrator of the budget
13 division of the Department of Administrative Services.

14 **Sec. 118.** Laws 2025, LB293A, section 1, is amended to read:

15 Section 1. There is hereby appropriated (1) \$266,358 from the Cash
16 Funds ~~General Fund~~ for FY2025-26 and (2) \$272,186 from the Cash Funds
17 ~~General Fund~~ for FY2026-27 to the Department of Labor, for Program 194,
18 to aid in carrying out the provisions of Legislative Bill 293, One
19 Hundred Ninth Legislature, First Session, 2025.

20 Total expenditures for permanent and temporary salaries and per
21 diems from funds appropriated in this section shall not exceed \$-0-
22 ~~\$179,108~~ for FY2025-26 or \$-0- ~~\$184,482~~ for FY2026-27.

23 **Sec. 119.** If any section in this act or any part of any section is
24 declared invalid or unconstitutional, the declaration shall not affect
25 the validity or constitutionality of the remaining portions.

26 **Sec. 120.** Original Laws 2025, LB177A, section 1, Laws 2025, LB261,
27 sections 15, 16, 18, 23, 24, 26, 27, 28, 29, 39, 51, 52, 62, 69, 71, 72,
28 73, 74, 77, 78, 81, 82, 87, 88, 91, 92, 93, 94, 97, 99, 100, 102, 105,
29 106, 107, 108, 113, 114, 127, 131, 132, 133, 145, 156, 162, 174, 175,
30 176, 182, 183, 185, 186, 187, 190, 202, 211, 214, 215, 218, 220, 222,
31 225, 228, 229, 231, 232, 237, 241, 245, 246, 247, 248, 255, 258, 276,

1 279, 280, 283, 285, 287, 289, 300, 302, 303, 304, 305, and 308, Laws
2 2025, LB263, sections 13, 14, and 16, Laws 2025, LB264, section 81, and
3 Laws 2025, LB293A, section 1, are repealed.

4 **Sec. 121.** The following sections are outright repealed: Laws 2025,
5 LB22A, section 1; Laws 2025, LB48A, sections 1 and 2; Laws 2025, LB261,
6 sections 76, 164, 256, 257, 260, 261, 262, 263, 265, and 266; and Laws
7 2025, LB382A, section 1.

8 **Sec. 122.** Since an emergency exists, this act takes effect when
9 passed and approved according to law.