

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**

	<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>
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>
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**

	<u>FY2025-26</u>	<u>FY2026-27</u>
1		
2	<u>CASH FUND</u>	<u>122,899</u>
3	<u>PROGRAM TOTAL</u>	<u>122,899</u>
4	<b>Sec. 15. AGENCY NO. 33 – GAME AND PARKS COMMISSION</b>	
5	<u>Program No. 336 - Wildlife Conservation</u>	
6		<u>FY2025-26</u>
7	<u>CASH FUND</u>	<u>653,597</u>
8	<u>PROGRAM TOTAL</u>	<u>653,597</u>
9	<b>Sec. 16. AGENCY NO. 33 – GAME AND PARKS COMMISSION</b>	
10	<u>Program No. 549 - Park - Administration and Operation</u>	
11		<u>FY2025-26</u>
12	<u>CASH FUND</u>	<u>69,466</u>
13	<u>PROGRAM TOTAL</u>	<u>69,466</u>
14	<b>Sec. 17. AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION</b>	
15	<u>Program No. 73 - Licensing and Regulation</u>	
16		<u>FY2025-26</u>
17	<u>GENERAL FUND</u>	<u>2,009,807</u>
18	<u>CASH FUND</u>	<u>1,300,000</u>
19	<u>PROGRAM TOTAL</u>	<u>3,309,807</u>
20	<u>SALARY LIMIT</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	<b>Sec. 18. AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION</b>	
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 COURT

4        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 PATROL

10        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 SERVICES

16        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 JUSTICE

21        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 Aid

30        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>
12 <u>GENERAL FUND</u>	<u>2,400,000</u>	<u>2,400,000</u>
13 <u>CASH FUND</u>	<u>100,000</u>	<u>100,000</u>
14 <u>PROGRAM TOTAL</u>	<u>2,500,000</u>	<u>2,500,000</u>
15 <u>SALARY LIMIT</u>	<u>250,000</u>	<u>300,000</u>

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

18      Program No. 206 - Violence Prevention - Aid

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

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. 201 - Victim-Witness Assistance

28      No. 202 - Crime Victims' Reparations

29      No. 204 - Office of Violence Prevention

30      The unexpended General Fund appropriation balance existing on June  
31      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	<u>12,022,197</u>	<u>12,243,797</u>
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	<u>PROGRAM TOTAL</u>	<u>12,156,467</u>	<u>12,378,067</u>
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

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

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

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>48,909,320</u>	<u>39,104,349</u>
17 <u>GENERAL FUND</u>	<u>48,948,491</u>	<u>50,516,419</u>
18 <u>CASH FUND est.</u>	<u>3,443,062</u>	<u>14,879,621</u>
19 <u>CASH FUND est.</u>	<u>3,443,062</u>	<u>3,474,163</u>
20    FEDERAL FUND est.	563,646	579,191
21 <u>PROGRAM TOTAL</u>	<u>52,916,028</u>	<u>54,563,161</u>
22 <u>PROGRAM TOTAL</u>	<u>52,955,199</u>	<u>54,569,773</u>
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	<u>GENERAL FUND</u>	<u>36,169,481</u>	<u>37,441,498</u>
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	<u>PROGRAM TOTAL</u>	<u>37,954,929</u>	<u>39,233,906</u>
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	<u>GENERAL FUND</u>	<u>8,596,971</u>	<u>8,867,096</u>
30	<u>PROGRAM TOTAL</u>	<u>8,594,532</u>	<u>8,867,094</u>
31	<u>PROGRAM TOTAL</u>	<u>8,596,971</u>	<u>8,867,096</u>

1	SALARY LIMIT	4,930,714	5,084,959
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2        The unexpended General Fund appropriation balance existing on June  
3    30, 2025, is hereby reappropriated.

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

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

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

9        Program No. 434 - Office of Public Guardian

		FY2025-26	FY2026-27
10			
11	<u>GENERAL FUND</u>	<u>3,015,352</u>	<u>3,134,590</u>
12	<u>GENERAL FUND</u>	<u>3,018,237</u>	<u>3,134,960</u>
13	CASH FUND est.	36,000	36,000
14	<u>PROGRAM TOTAL</u>	<u>3,051,352</u>	<u>3,170,590</u>
15	<u>PROGRAM TOTAL</u>	<u>3,054,237</u>	<u>3,170,960</u>
16	SALARY LIMIT	2,523,385	2,591,817

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

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

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

22        Sec. 28. AGENCY NO. 5 – SUPREME COURT

23        Program No. 435 - Probation Community Corrections

		FY2025-26	FY2026-27
24			
25	<u>GENERAL FUND</u>	<u>28,269,731</u>	<u>28,985,200</u>
26	<u>GENERAL FUND</u>	<u>34,774,706</u>	<u>35,486,340</u>
27	<u>CASH FUND est.</u>	<u>13,125,800</u>	<u>13,125,800</u>
28	<u>CASH FUND est.</u>	<u>6,625,800</u>	<u>6,625,800</u>
29	<u>PROGRAM TOTAL</u>	<u>41,395,531</u>	<u>42,111,000</u>
30	<u>PROGRAM TOTAL</u>	<u>41,400,506</u>	<u>42,112,140</u>

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

9		FY2025-26	FY2026-27
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

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

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

	FY2025-26	FY2026-27
25 <u>GENERAL FUND</u>	<u>29,391,615</u>	<u>29,795,599</u>
26 <del>GENERAL FUND</del>	<del>29,391,615</del>	<del>29,920,599</del>
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

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

1	<u>GENERAL FUND</u>	<u>1,303,294,141</u>	<u>1,291,572,774</u>
2	<u>CASH FUND</u>	<u>424,844,890</u>	<u>425,072,351</u>
3	<u>CASH FUND</u>	<u>423,994,794</u>	<u>442,512,508</u>
4	<u>FEDERAL FUND est.</u>	<u>364,526,714</u>	<u>364,526,714</u>
5	<u>FEDERAL FUND est.</u>	<u>363,873,542</u>	<u>363,873,542</u>
6	<u>PROGRAM TOTAL</u>	<u>2,090,304,359</u>	<u>2,091,471,142</u>
7	<u>PROGRAM TOTAL</u>	<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 ~~\$309,830,863~~ 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
19 <u>CASH FUND</u>	<u>1,548,793</u>	<u>2,256,611</u>
20 <u>CASH FUND</u>	<u>1,548,793</u>	<u>1,556,611</u>
21 <u>PROGRAM TOTAL</u>	<u>1,548,793</u>	<u>2,256,611</u>
22 <u>PROGRAM TOTAL</u>	<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

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

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

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

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

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

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

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

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

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

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

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

	FY2025-26	FY2026-27
19 <u>GENERAL FUND</u>	<u>-0-</u>	<u>-0-</u>
20 <u>GENERAL FUND</u>	<u>141,870</u>	<u>-0-</u>
21 <u>CASH FUND</u>	<u>5,415,195</u>	<u>5,728,227</u>
22 <u>CASH FUND</u>	<u>2,815,195</u>	<u>3,028,227</u>
23 <u>PROGRAM TOTAL</u>	<u>5,415,195</u>	<u>5,728,227</u>
24 <u>PROGRAM TOTAL</u>	<u>2,957,065</u>	<u>3,028,227</u>
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

	FY2025-26	FY2026-27
4 <u>GENERAL FUND</u>	<u>6,350,625</u>	<u>5,412,255</u>
5 <u>GENERAL FUND</u>	<u>6,612,621</u>	<u>6,612,621</u>
6 <u>CASH FUND</u>	<u>10,404,992</u>	<u>11,406,871</u>
7 <u>CASH FUND</u>	<u>10,404,992</u>	<u>10,856,871</u>
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 <u>PROGRAM TOTAL</u>	<u>22,113,278</u>	<u>22,635,502</u>
12 <u>SALARY LIMIT</u>	<u>9,228,442</u>	<u>9,521,446</u>
13 <u>SALARY LIMIT</u>	<u>9,432,803</u>	<u>9,754,862</u>

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

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

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
9 <u>GENERAL FUND</u>	<u>975,757</u>	<u>987,482</u>
10 <u>GENERAL FUND</u>	<u>1,079,729</u>	<u>1,091,454</u>
11 <u>CASH FUND</u>	<u>1,305,928</u>	<u>1,318,887</u>
12 <del>CASH FUND</del>	<del>1,215,928</del>	<del>1,228,887</del>
13      FEDERAL FUND est.	157,466	157,466
14 <u>PROGRAM TOTAL</u>	<u>2,439,151</u>	<u>2,463,835</u>
15 <del>PROGRAM TOTAL</del>	<del>2,453,123</del>	<del>2,477,807</del>
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
31 <u>CASH FUND</u>	<u>13,082,081</u>	<u>19,604,750</u>

1	<u>CASH FUND</u>	<u>13,082,081</u>	<u>13,104,750</u>
2	<u>FEDERAL FUND est.</u>	<u>48,800,427</u>	<u>44,930,635</u>
3	<u>FEDERAL FUND est.</u>	<u>48,800,427</u>	<u>49,608,896</u>
4	<u>PROGRAM TOTAL</u>	<u>61,882,508</u>	<u>64,535,385</u>
5	<u>PROGRAM TOTAL</u>	<u>61,882,508</u>	<u>62,713,646</u>
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
15 <u>GENERAL FUND</u>	<u>764,157</u>	<u>-0-</u>
16 <u>GENERAL FUND</u>	<u>764,157</u>	<u>779,383</u>
17 <u>CASH FUND</u>	<u>687,811</u>	<u>1,709,750</u>
18 <u>CASH FUND</u>	<u>687,811</u>	<u>709,750</u>
19 FEDERAL FUND est.	822,851	828,634
20 <u>PROGRAM TOTAL</u>	<u>2,274,819</u>	<u>2,538,384</u>
21 <u>PROGRAM TOTAL</u>	<u>2,274,819</u>	<u>2,317,767</u>
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
27 <u>CASH FUND</u>	<u>1,820,000</u>	<u>1,820,000</u>
28 <u>CASH FUND</u>	<u>2,570,000</u>	<u>2,570,000</u>
29 FEDERAL FUND est.	9,000	9,000
30 <u>PROGRAM TOTAL</u>	<u>1,829,000</u>	<u>1,829,000</u>

1	<u>PROGRAM TOTAL</u>	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

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

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

22       There is included in the appropriation to this program for FY2025-26  
23    \$51,144,711 \$70,132,211 General Funds, \$24,219,851 \$23,919,851 Cash  
24    Funds, and \$10,692,471 \$10,504,971 Federal Funds estimate for state aid,  
25    which shall only be used for such purpose. There is included in the  
26    appropriation to this program for FY2026-27 \$54,004,211 \$70,132,211  
27    General Funds, \$29,868,598 \$23,419,851 Cash Funds, and \$10,754,971  
28    \$10,504,971 Federal Funds estimate for state aid, which shall only be  
29    used for such purpose.

30       There is included in the amount shown as aid for this program  
31    \$6,500,000 Cash Funds for FY2025-26 and \$6,500,000 Cash Funds for

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
9 <u>GENERAL FUND</u>	<u>2,180,723</u>	<u>680,723</u>
10 <del>GENERAL FUND</del>	<del>2,180,723</del>	<del>2,180,723</del>
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 <del>PROGRAM TOTAL</del>	<del>6,537,538</del>	<del>6,537,538</del>

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
26 <u>GENERAL FUND</u>	<u>30,736,005</u>	<u>29,780,879</u>
27 <del>GENERAL FUND</del>	<del>30,763,398</del>	<del>31,781,782</del>
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 <del>PROGRAM TOTAL</del>	<del>33,017,135</del>	<del>34,061,550</del>

1	<u>SALARY LIMIT</u>	<u>21,802,439</u>	<u>22,585,775</u>
2	<u>SALARY LIMIT</u>	<u>20,402,439</u>	<u>21,185,775</u>

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

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

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
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
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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

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

1	<u>CASH FUND</u>	<u>6,000,000</u>	<u>22,444,112</u>
2	<u>CASH FUND</u>	<u>3,000,000</u>	<u>3,000,000</u>
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	<u>PROGRAM TOTAL</u>	<u>253,753,539</u>	<u>253,753,539</u>

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 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>	<u>12,402,391</u>
31	<u>GENERAL FUND</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	<u>CASH FUND</u>	<u>2,733,914</u>	<u>2,718,701</u>
3	<u>FEDERAL FUND est.</u>	<u>27,268,151</u>	<u>26,768,449</u>
4	<u>FEDERAL FUND est.</u>	<u>26,268,151</u>	<u>26,768,449</u>
5	<u>PROGRAM TOTAL</u>	<u>41,096,532</u>	<u>41,889,541</u>
6	<u>PROGRAM TOTAL</u>	<u>43,369,799</u>	<u>44,140,008</u>
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

		FY2025-26	FY2026-27
27	<u>GENERAL FUND</u>	<u>211,162,155</u>	<u>425,797,309</u>
28	<u>GENERAL FUND</u>	<u>212,662,155</u>	<u>229,386,106</u>
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	<u>FEDERAL FUND est.</u>	<u>299,496,574</u>	<u>291,402,323</u>

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

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

		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	<del>CASH FUND</del>	<del>9,339,000</del>	<del>9,730,000</del>
27	<u>PROGRAM TOTAL</u>	<u>15,772,060</u>	<u>16,163,060</u>
28	<u>PROGRAM TOTAL</u>	<u>16,422,060</u>	<u>16,813,060</u>

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
11 <u>GENERAL FUND</u>	<u>6,909,696</u>	<u>6,331,696</u>
12 <u>GENERAL FUND</u>	<u>7,352,196</u>	<u>7,352,196</u>
13 <u>CASH FUND</u>	<u>20,325,817</u>	<u>17,503,817</u>
14 <u>CASH FUND</u>	<u>20,325,817</u>	<u>20,325,817</u>
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 <u>PROGRAM TOTAL</u>	<u>111,757,738</u>	<u>111,757,738</u>

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
9 <u>CASH FUND</u>	<u>13,850,000</u>	<u>-0-</u>
10 <del>CASH FUND</del>	<del>15,000,000</del>	<del>15,000,000</del>
11 <u>PROGRAM TOTAL</u>	<u>13,850,000</u>	<u>-0-</u>
12 <del>PROGRAM TOTAL</del>	<del>15,000,000</del>	<del>15,000,000</del>

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 <u>GENERAL FUND</u>	<u>4,774,860</u>	<u>4,774,860</u>
8 <u>FEDERAL FUND est.</u>	<u>9,957,274</u>	<u>9,957,274</u>
9 <u>PROGRAM TOTAL</u>	<u>14,732,134</u>	<u>9,957,274</u>
10 <u>PROGRAM TOTAL</u>	<u>14,732,134</u>	<u>14,732,134</u>

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

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 <u>GENERAL FUND</u>	<u>4,045,314</u>	<u>4,138,048</u>
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 <u>PROGRAM TOTAL</u>	<u>24,963,058</u>	<u>25,294,945</u>
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 <u>GENERAL FUND</u>	<u>1,335,947</u>	<u>1,373,883</u>
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 <u>PROGRAM TOTAL</u>	<u>5,973,689</u>	<u>6,071,228</u>
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 <u>GENERAL FUND</u>	<u>1,052,793</u>	<u>1,052,793</u>
9 <u>PROGRAM TOTAL</u>	<u>1,152,793</u>	<u>1,052,793</u>
10 <u>PROGRAM TOTAL</u>	<u>1,052,793</u>	<u>1,052,793</u>
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 <u>CASH FUND</u>	<u>2,508,986</u>	<u>2,630,144</u>
24 <u>PROGRAM TOTAL</u>	<u>4,381,711</u>	<u>4,423,986</u>
25 <u>PROGRAM TOTAL</u>	<u>4,365,934</u>	<u>4,487,092</u>
26 <u>SALARY LIMIT</u>	<u>2,277,105</u>	<u>2,291,784</u>
27 <u>SALARY LIMIT</u>	<u>2,277,105</u>	<u>2,346,588</u>

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
2 <u>CASH FUND</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
3 <del>CASH FUND</del> est.	<del>2,500,000</del>	<del>2,500,000</del>	<del>-0-</del>
4 <u>PROGRAM TOTAL</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
5 <del>PROGRAM TOTAL</del>	<del>2,500,000</del>	<del>2,500,000</del>	<del>-0-</del>

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
14 <u>GENERAL FUND</u>	<u>3,221,988</u>	<u>3,327,036</u>
15 <del>GENERAL FUND</del>	<del>3,257,988</del>	<del>3,363,036</del>
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 <del>PROGRAM TOTAL</del>	<del>4,453,678</del>	<del>4,595,711</del>
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
25 <u>GENERAL FUND</u>	<u>361,631,906</u>	<u>356,442,432</u>
26 <del>GENERAL FUND</del>	<del>363,059,147</del>	<del>375,144,831</del>
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

	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 <u>PROGRAM TOTAL</u>	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

	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 <u>PROGRAM TOTAL</u>	<u>14,667,749</u>	<u>11,229,479</u>
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 programming; 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

	FY2025-26	FY2026-27
29		
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	<del>PROGRAM TOTAL</del>	<del>11,576,923</del>	<del>11,855,902</del>
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

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

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

	FY2025-26	FY2026-27
9 <u>GENERAL FUND</u>	<u>6,663,430</u>	<u>7,093,430</u>
10 <del>GENERAL FUND</del>	<del>7,093,430</del>	<del>7,093,430</del>
11 <u>CASH FUND</u>	<u>18,284,872</u>	<u>17,854,872</u>
12 <del>CASH FUND</del>	<del>17,854,872</del>	<del>17,854,872</del>
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

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

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
16 <u>GENERAL FUND</u>	<u>71,078,448</u>	<u>73,151,164</u>
17 <u>GENERAL FUND</u>	<u>75,078,448</u>	<u>77,151,164</u>
18 <u>CASH FUND est.</u>	<u>51,058,529</u>	<u>51,058,529</u>
19 <u>CASH FUND est.</u>	<u>47,058,529</u>	<u>47,058,529</u>
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
16 <u>GENERAL FUND</u>	<u>4,560,434</u>	<u>4,740,434</u>
17 <u>GENERAL FUND</u>	<u>5,286,038</u>	<u>5,286,038</u>
18 <u>CASH FUND</u>	<u>3,836,010</u>	<u>3,916,427</u>
19 <u>CASH FUND</u>	<u>3,225,382</u>	<u>3,485,799</u>
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 <u>PROGRAM TOTAL</u>	<u>9,499,000</u>	<u>9,802,112</u>
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
26 <u>GENERAL FUND</u>	<u>85,964,393</u>	<u>86,758,227</u>
27 <u>GENERAL FUND</u>	<u>89,325,513</u>	<u>89,325,513</u>
28 <u>CASH FUND</u>	<u>10,718,874</u>	<u>10,646,332</u>
29 <u>CASH FUND</u>	<u>10,405,534</u>	<u>10,332,992</u>
30          FEDERAL FUND est.	1,032,003	1,177,933
31 <u>PROGRAM TOTAL</u>	<u>97,715,270</u>	<u>98,582,492</u>

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

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
8 <u>GENERAL FUND</u>	<u>283,387</u>	<u>294,568</u>
9 <u>GENERAL FUND</u>	<u>294,568</u>	<u>294,568</u>
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 <u>PROGRAM TOTAL</u>	<u>2,280,714</u>	<u>2,347,072</u>
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
28 <u>GENERAL FUND</u>	<u>1,044,214</u>	<u>1,119,592</u>
29 <u>GENERAL FUND</u>	<u>1,119,592</u>	<u>1,119,592</u>
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	<u>PROGRAM TOTAL</u>	7,096,363	6,695,088
2	<u>SALARY LIMIT</u>	687,289	694,007
3	<u>SALARY LIMIT</u>	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

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

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

1	<u>PROGRAM TOTAL</u>	<u>1,990,412</u>	<u>1,990,412</u>
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

		FY2025-26	FY2026-27
9	<u>GENERAL FUND</u>	<u>207,050</u>	<u>207,050</u>
10	<u>GENERAL FUND</u>	<u>230,055</u>	<u>230,055</u>
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	<u>PROGRAM TOTAL</u>	<u>94,540,023</u>	<u>54,968,257</u>
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
----	-----------	-----------

1	GENERAL FUND	210,000	210,000
2	<u>CASH FUND</u>	<u>170,000</u>	<u>210,360</u>
3	<del>CASH FUND</del>	<del>170,000</del>	<del>170,000</del>
4	<u>PROGRAM TOTAL</u>	<u>380,000</u>	<u>420,360</u>
5	<del>PROGRAM TOTAL</del>	<del>380,000</del>	<del>380,000</del>

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
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
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	<u>GENERAL FUND</u>	<u>379,680</u>	<u>382,204</u>
5	<u>PROGRAM TOTAL</u>	<u>293,712</u>	<u>296,236</u>
6	<u>PROGRAM TOTAL</u>	<u>379,680</u>	<u>382,204</u>
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	<u>GENERAL FUND</u>	<u>5,198,748</u>	<u>5,525,427</u>
16	CASH FUND	60,243	60,243
17	<u>REVOLVING FUND</u>	<u>-0-</u>	<u>-0-</u>
18	<u>REVOLVING FUND</u>	<u>4,750</u>	<u>4,750</u>
19	<u>PROGRAM TOTAL</u>	<u>4,739,116</u>	<u>5,065,795</u>
20	<u>PROGRAM TOTAL</u>	<u>5,263,741</u>	<u>5,590,420</u>
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	<u>GENERAL FUND</u>	<u>1,500,988</u>	<u>1,547,076</u>
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	<u>PROGRAM TOTAL</u>	<u>2,608,420</u>	<u>2,697,265</u>
6	<u>SALARY LIMIT</u>	<u>1,687,153</u>	<u>1,708,518</u>
7	<u>SALARY LIMIT</u>	<u>1,687,153</u>	<u>1,787,215</u>

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
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	<del>CASH FUND</del>	<del>1,449,763</del>	<del>1,449,763</del>
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

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

1	<u>GENERAL FUND</u>	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	<u>FEDERAL FUND est.</u>	<u>54,572,337</u>	<u>54,632,192</u>
5	<u>PROGRAM TOTAL</u>	<u>98,382,739</u>	<u>81,837,633</u>
6	<u>PROGRAM TOTAL</u>	98,443,270	82,598,164
7	<u>SALARY LIMIT</u>	3,269,540	3,321,255
8	<u>SALARY LIMIT</u>	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
16 <u>GENERAL FUND</u>	<u>15,637,846</u>	<u>15,712,821</u>
17 <u>GENERAL FUND</u>	<u>15,718,538</u>	<u>15,805,071</u>
18 <u>CASH FUND</u>	<u>33,019,625</u>	<u>7,525,784</u>
19 <u>CASH FUND</u>	<u>33,019,625</u>	<u>7,525,784</u>
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 <u>PROGRAM TOTAL</u>	<u>69,921,917</u>	<u>44,519,153</u>
23 <u>SALARY LIMIT</u>	<u>4,557,801</u>	<u>4,687,967</u>
24 <u>SALARY LIMIT</u>	<u>4,603,821</u>	<u>4,733,987</u>

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

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
9    CASH FUND	31,318,519	31,378,477
10   PROGRAM TOTAL	31,318,519	31,378,477
11   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>	<u>283,817</u>
3 <u>GENERAL FUND</u>	<u>277,064</u>	<u>283,877</u>
4 <u>PROGRAM TOTAL</u>	<u>277,064</u>	<u>283,817</u>
5 <u>PROGRAM TOTAL</u>	<u>277,064</u>	<u>283,877</u>
6 SALARY LIMIT	176,502	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>	<u>2,772,331</u>
13 <u>GENERAL FUND</u>	<u>620,939</u>	<u>645,212</u>
14 <u>CASH FUND</u>	<u>908,642</u>	<u>809,016</u>
15 <u>CASH FUND</u>	<u>51,948</u>	<u>54,053</u>
16 <u>FEDERAL FUND est.</u>	<u>7,695,251</u>	<u>7,759,483</u>
17 <u>FEDERAL FUND est.</u>	<u>5,605,606</u>	<u>5,630,099</u>
18 <u>PROGRAM TOTAL</u>	<u>11,301,657</u>	<u>11,340,830</u>
19 <u>PROGRAM TOTAL</u>	<u>6,278,493</u>	<u>6,329,364</u>
20 <u>SALARY LIMIT</u>	<u>2,679,559</u>	<u>2,763,911</u>
21 <u>SALARY LIMIT</u>	<u>884,973</u>	<u>912,835</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. 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
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
15 <u>GENERAL FUND</u>	<u>9,645,854</u>	<u>10,170,854</u>
16 <u>GENERAL FUND</u>	<u>10,708,426</u>	<u>10,758,426</u>
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 <u>PROGRAM TOTAL</u>	<u>22,489,487</u>	<u>22,646,492</u>
21 <u>SALARY LIMIT</u>	<u>8,201,870</u>	<u>8,223,188</u>
22 <u>SALARY LIMIT</u>	<u>8,618,370</u>	<u>8,639,688</u>

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    ~~\$6,450,000~~ ~~\$7,450,000~~ Cash Funds plus any reappropriated amounts and  
2    \$5,000 Federal Funds estimate, for state aid, which shall only be used  
3    for such purpose. There is included in the appropriation to this program  
4    for FY2026-27 ~~\$6,000,000~~ ~~\$7,450,000~~ Cash Funds plus any reappropriated  
5    amounts and \$5,000 Federal Funds estimate, for state aid, which shall  
6    only be used for such purpose.

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

11       The General Fund appropriation shown for this program for FY2026-27  
12   is reduced by \$210,000 if Legislative Bill 761, One Hundred Ninth  
13   Legislature, Second Session, 2026, becomes law. The Cash Fund  
14   appropriation shown for this program for FY2026-27 is increased by  
15   \$210,000 if Legislative Bill 761, One Hundred Ninth Legislature, Second  
16   Session, 2026, becomes law.

17       **Sec. 103.** Laws 2025, LB261, section 280, is amended to read:

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

20       Program No. 513 - Environmental Quality

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

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

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

	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	<u>SALARY LIMIT</u>	<u>3,942,793</u>	<u>4,054,956</u>

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	<u>GENERAL FUND</u>	<u>36,444,018</u>	<u>18,112,000</u>
9	<u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>22,219,812</u>
10	<u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>18,112,000</u>

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

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

27        Sec. 289. AGENCY NO. 90 – COMMISSION ON AFRICAN AMERICAN AFFAIRS  
28        Program No. 863 - African American Commission

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

1	<u>CASH FUND</u>	<u>50,000</u>	<u>25,000</u>
2	<u>CASH FUND</u>	<u>25,000</u>	<u>25,000</u>
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, Niobrara  
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       **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:

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
14 <u>GENERAL FUND</u>	<u>126,404</u>	<u>31,665</u>
15 <u>GENERAL FUND</u>	<u>126,404</u>	<u>129,542</u>
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
23 <u>GENERAL FUND</u>	<u>132,614</u>	<u>36,399</u>
24 <u>GENERAL FUND</u>	<u>132,614</u>	<u>136,399</u>
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
2 <u>GENERAL FUND</u>	<u>-0-</u>	<u>-0-</u>
3 <del>GENERAL FUND</del>	50,576	52,200
4 <u>CASH FUND</u>	<u>137,611</u>	<u>142,043</u>
5 <del>CASH FUND</del>	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.