

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 261

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

Read first time January 15, 2025

Committee:

1 A BILL FOR AN ACT relating to appropriations; to state intent; to define
2 terms; to make appropriations for the expenses of Nebraska State
3 Government for the biennium ending June 30, 2027; to appropriate
4 funds allocated to the State of Nebraska from the federal
5 Coronavirus State Fiscal Recovery Fund pursuant to the federal
6 American Rescue Plan Act of 2021, 42 U.S.C. 802, as amended; to
7 appropriate funds for capital construction and property acquisition
8 as prescribed; to require program statements and a request for
9 funding; to transfer funds; to provide duties; to provide an
10 operative date; and to declare an emergency.

11 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, FY2024-25 means the period July 1, 2024, through June
5 30, 2025; FY2025-26 means the period July 1, 2025, through June 30, 2026;
6 FY2026-27 means the period July 1, 2026, through June 30, 2027; FY2027-28
7 means the period July 1, 2027, through June 30, 2028; and FY2028-29 means
8 the period July 1, 2028, through June 30, 2029.

9 **Sec. 2.** APPROPRIATION LANGUAGE.

10 There are hereby appropriated, for FY2025-26 and FY2026-27, the sums
11 set forth in this act to each agency for each program from the respective
12 funds for the general operations of state government, postsecondary
13 education, state aid, capital construction projects, land acquisition,
14 lease-purchase arrangements, and major equipment acquisition, except as
15 otherwise appropriated.

16 **Sec. 3.** REAPPROPRIATION OF BALANCE, FY2025-26 to FY2026-27.

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

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

1 by the One Hundred Eighth Legislature, First or Second Session.

2 **Sec. 5. CERTIFIED ENCUMBRANCES.**

3 All certified encumbrance amounts on June 30, 2025, and June 30,
4 2026, not otherwise reappropriated pursuant to this act, are hereby
5 appropriated for FY2025-26 and FY2026-27, respectively, which amounts
6 shall be in addition to the amounts shown in this act.

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

8 The definitions contained in the Nebraska Accounting System Manual,
9 and any amendments thereto, on file with the Clerk of the Legislature,
10 are hereby adopted by the Legislature as the definitions for this act,
11 except as provided in sections 9, 10, and 11 of this act.

12 **Sec. 7. DRAWING AND PAYING WARRANTS.**

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

18 **Sec. 8. BUDGET STATUS REPORTS.**

19 All state agencies, boards, and commissions shall promptly establish
20 their detailed Budget Status Reports at the budget subprogram level in
21 the Nebraska Accounting System and adjust them as necessary during each
22 fiscal year to reflect the most current appropriations shown on the
23 Allotment Status Report.

24 **Sec. 9. GIFTS, BEQUESTS, AND DEVISES.**

25 Any gift, bequest, or devise made available to the State of Nebraska
26 for any purpose or purposes, together with the income thereof, shall be
27 allocated to the expending agency designated by such donor or, if none is
28 designated by such donor, by the Governor.

29 Acceptance of a gift, bequest, or devise shall be subject to
30 approval by the expending agency and the following restrictions:

31 (1) No matching of state funds shall be required as a condition of

1 acceptance;

2 (2) Any gift or bequest of personal property in excess of \$10,000
3 shall be approved by the Governor before acceptance;

4 (3) Any gift or devise of real property in excess of \$10,000 shall
5 be approved by the Governor and the Legislature before acceptance
6 pursuant to sections 81-176 and 81-1108.33; and

7 (4) Sections 81-176 and 81-1108.33 shall govern the acquisition of
8 real property and structures with the proceeds of a gift, bequest, or
9 devise.

10 For purposes of this section, gifts, bequests, and devises shall
11 include, but not be limited to, donations, gifts, bequests, devises, and
12 grants from individuals, organizations, corporations, and similar
13 entities and from nonfederal governmental agencies.

14 At the discretion of the budget administrator of the budget division
15 of the Department of Administrative Services and the Accounting
16 Administrator of the Department of Administrative Services, expenditures
17 of funds from any gift, bequest, or devise may be expended through any
18 existing or administratively created cash fund account, revolving fund
19 account, or trust fund account, in which case the actual amount of the
20 gift, bequest, or devise is hereby appropriated to the expending agency,
21 for the purpose or purposes designated by the donor, in addition to the
22 amounts appropriated in this act. If no such cash fund account, revolving
23 fund account, or trust fund account exists, the Accounting Administrator
24 may create such fund account as is necessary to properly and separately
25 account for the gift, bequest, or devise, in which case the actual amount
26 of the gift, bequest, or devise is hereby appropriated to the expending
27 agency, for the purpose or purposes designated by the donor, in addition
28 to the amounts appropriated in this act.

29 This section shall not apply to the University of Nebraska.

30 **Sec. 10.** LIMITATION ON SALARIES, WAGES, AND PER DIEMS.

31 (1) For purposes of this act, (a) SALARY LIMIT shall mean total

1 expenditures for permanent and temporary salaries and per diems and (b)
2 total expenditures for permanent and temporary salaries and per diems
3 shall mean all remuneration paid to employees treated as taxable
4 compensation by the Internal Revenue Service or subject to social
5 security coverage, specifically including payments accounted for as
6 vacation, holidays, sick leave, military leave, funeral leave, maternity
7 leave, administrative leave, compensatory time, deferred compensation, or
8 any other similar form, and amounts withheld pursuant to law, but
9 excluding state contributions for social security, retirement, and
10 employee insurance plans.

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

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

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

30 (5) The limitation on expenditures for permanent and temporary
31 salaries and per diems for FY2025-26 shall be increased by certified

1 encumbrance amounts from FY2024-25 for permanent and temporary salaries
2 and per diems. The limitation on expenditures for permanent and temporary
3 salaries and per diems for FY2026-27 shall be increased by certified
4 encumbrance amounts from FY2025-26 for permanent and temporary salaries
5 and per diems. Encumbered amounts shall be calculated in accordance with
6 section 81-138.01.

7 (6) The limitation on expenditures for permanent and temporary
8 salaries and per diems shall only apply to remuneration paid to state
9 employees or per diem payments made to members of state boards or
10 commissions.

11 (7) The budget administrator of the budget division of the
12 Department of Administrative Services may administratively increase the
13 limitation on expenditures for permanent and temporary salaries and per
14 diems upon receipt of a request for such increase from the director of a
15 state agency certifying the actual amount of the payment to a former
16 employee of such agency, or such employee's beneficiary upon the death of
17 the employee, of accumulated vacation and sick leave pursuant to section
18 81-1325 and the rules and regulations of the State Personnel System
19 governing such payments.

20 **Sec. 11.** It is the intent of the Legislature that state agencies
21 may, at their discretion, utilize employee furloughs as a short-term
22 means of addressing budgetary shortfalls. Furlough is defined as placing
23 an employee in a temporary, nonduty, nonpay status because of the lack of
24 funds. An intermittent furlough is a furlough action in which the
25 nonduty, nonpay status occurs discontinuously over a period of time
26 rather than consecutively. It is further intended that furloughs shall
27 not adversely affect the employee and employer health insurance premium
28 contributions and service anniversary date, nor shall leave earnings be
29 prorated as a result of the furlough.

30 **Sec. 12.** It is the intent of the Legislature that the
31 appropriations for capital facilities follow an orderly and reasonable

1 process based upon defined and documented need and an analysis of the
2 utilization of existing facilities.

3 The biennial appropriations contained in this act covering FY2025-26
4 and FY2026-27, which have been designated for planning, require from the
5 agency a complete program statement prepared in accordance with the
6 Procedural Manual for Capital Construction Projects as approved by the
7 state building division of the Department of Administrative Services.
8 Projects directly related to program continuation such as fire and life
9 safety, maintenance, utility improvements, handicapped access, and master
10 planning require a statement of needs prepared in accordance with the
11 manual. An appropriation for drawings and construction may be recommended
12 only after submission of an acceptable program statement or statement of
13 needs on or before September 15 to the state building division, the
14 budget division of the Department of Administrative Services, and the
15 Legislative Fiscal Analyst.

16 Program statements that have been submitted prior to FY2025-26 shall
17 be updated if necessary and resubmitted during the period July 1, 2025,
18 to September 1, 2025. Program statements that have been submitted prior
19 to FY2026-27 shall be updated if necessary and resubmitted during the
20 period July 1, 2026, to September 1, 2026, by agency priority. Such
21 priority shall be subject to final modification by the governing
22 authority of each agency on or before September 15, 2026.

23 **Sec. 13.** It is the intent of the Legislature that agencies should
24 construct or renovate facilities in such a manner as to provide the
25 greatest cost-effective energy savings possible. Design criteria
26 emphasizing efficiency, functionality, and energy conservation shall be
27 reflected in program statements, schematic design documents, design
28 development documents, and construction documents. The state building
29 division of the Department of Administrative Services and the Department
30 of Environment and Energy shall provide technical assistance to the state
31 agencies, upon request, to assist them in providing for energy-efficient

1 new or renovated facilities.

2 **Sec. 14.** AGENCY NO. 3 – LEGISLATIVE COUNCIL

3 Program No. 85 - Legislative Council Operations

	FY2025-26	FY2026-27
4 GENERAL FUND	26,876,658	27,081,458
5 CASH FUND	285,434	285,434
6 FEDERAL FUND est.	39,270	39,270
7 PROGRAM TOTAL	27,201,362	27,406,162
8 SALARY LIMIT	21,889,530	22,406,656

9 The Department of Administrative Services shall monitor the
10 appropriations and expenditures for this agency for FY2025-26 and
11 FY2026-27 according to the following program classifications:
12

- 13 No. 122 - Legislative Services
- 14 No. 123 - Clerk of the Legislature
- 15 No. 126 - Legislative Research
- 16 No. 127 - Revisor of Statutes
- 17 No. 129 - Legislative Audit
- 18 No. 501 - Intergovernmental Cooperation
- 19 No. 504 - Office of Public Counsel
- 20 No. 638 - Fiscal and Program Analysis

21 There is included in the appropriation to this program for FY2025-26
22 \$75,000 Cash Funds and for FY2026-27 \$75,000 Cash Funds from the Nebraska
23 Health Care Cash Fund for the purpose of ongoing health-related research
24 and public policy development by the Health and Human Services Committee
25 of the Legislature. Such funds may be used for, but shall not be limited
26 to, hiring temporary legal research assistance, consulting and research
27 contracts, reimbursement for necessary and appropriate expenses incurred
28 in connection with such research and policy development, and actual and
29 necessary travel reimbursement for task forces and committees established
30 to conduct health policy work.

31 The unexpended General Fund appropriation balance existing on June

1 30, 2025, is hereby reappropriated.

2 **Sec. 15.** AGENCY NO. 5 – SUPREME COURT

3 Program No. 52 - Operations

	FY2025-26	FY2026-27
4 GENERAL FUND	46,856,719	46,856,719
5 CASH FUND est.	3,412,479	3,412,479
6 FEDERAL FUND est.	548,360	548,360
7 PROGRAM TOTAL	50,817,558	50,817,558
8 SALARY LIMIT	36,071,898	36,071,898

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. 34 - Court Administration
- 14 No. 40 - State Law Library
- 15 No. 396 - County Court System
- 16 No. 399 - District Court Reporters
- 17 No. 405 - Court of Appeals

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

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

27 There is included in the appropriation to this program for FY2025-26
28 \$270,000 General Funds and \$270,000 Cash Funds for state aid, which shall
29 only be used for such purpose. There is included in the appropriation to
30 this program for FY2026-27 \$270,000 General Funds and \$270,000 Cash Funds
31 for state aid, which shall only be used for such purpose.

1 There is included in the appropriation to this program for FY2025-26
 2 \$500,000 Cash Funds for parenting plan mediation for indigent and lower-
 3 income persons involved in Parenting Act cases, as state aid, which shall
 4 only be used for such purpose. There is included in the appropriation to
 5 this program for FY2026-27 \$500,000 Cash Funds for parenting plan
 6 mediation for indigent and lower-income persons involved in Parenting Act
 7 cases, as state aid, which shall only be used for such purpose.

8 There is included in the appropriation to this program for FY2025-26
 9 \$600,000 General Funds and for FY2026-27 \$600,000 General Funds to
 10 increase the payments for interpreter services for deaf and hard of
 11 hearing persons and for persons unable to communicate the English
 12 language, which shall only be used for such purpose.

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

15 **Sec. 16.** AGENCY NO. 5 – SUPREME COURT
 16 Program No. 67 - Probation Services

	FY2025-26	FY2026-27
18 GENERAL FUND	34,859,854	34,859,854
19 CASH FUND est.	1,525,608	1,525,608
20 FEDERAL FUND est.	252,948	252,948
21 PROGRAM TOTAL	36,638,410	36,638,410
22 SALARY LIMIT	26,677,905	26,677,905

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

- 26 No. 397 - Statewide Probation
- 27 No. 398 - Intensive Supervision Probation

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

30 The unexpended General Fund appropriation balance existing on June
 31 30, 2025, is hereby reappropriated.

1 **Sec. 17.** AGENCY NO. 5 – SUPREME COURT

2 Program No. 235 - State Probation Contractual Services

	FY2025-26	FY2026-27
4 CASH FUND est.	1,008,560	1,008,560
5 PROGRAM TOTAL	1,008,560	1,008,560
6 SALARY LIMIT est.	157,180	157,180

7 Cash Fund expenditures from this program shall be restricted to the
8 State Probation Contractual Services Cash Fund.

9 The salary limitations for this program shall not be limited to the
10 amounts shown.

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

13 **Sec. 18.** AGENCY NO. 5 – SUPREME COURT

14 Program No. 420 - State Specialized Court Operations

	FY2025-26	FY2026-27
16 GENERAL FUND	8,336,015	8,336,015
17 PROGRAM TOTAL	8,336,015	8,336,015
18 SALARY LIMIT	4,776,469	4,776,469

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

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

24 **Sec. 19.** AGENCY NO. 5 – SUPREME COURT

25 Program No. 434 - Office of Public Guardian

	FY2025-26	FY2026-27
27 GENERAL FUND	2,905,271	2,905,271
28 CASH FUND est.	36,000	36,000
29 PROGRAM TOTAL	2,941,271	2,941,271
30 SALARY LIMIT	2,454,953	2,454,953

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

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

5 **Sec. 20.** AGENCY NO. 5 – SUPREME COURT

6 Program No. 435 - Probation Community Corrections

	FY2025-26	FY2026-27
7		
8 GENERAL FUND	34,096,410	34,096,410
9 CASH FUND est.	6,625,800	6,625,800
10 PROGRAM TOTAL	40,722,210	40,722,210
11 SALARY LIMIT	14,584,385	14,584,385

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

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

16 **Sec. 21.** AGENCY NO. 5 – SUPREME COURT

17 Program No. 437 - Juvenile Justice

	FY2025-26	FY2026-27
18		
19 GENERAL FUND	71,283,124	71,283,124
20 CASH FUND est.	25,000	25,000
21 FEDERAL FUND est.	148,500	148,500
22 PROGRAM TOTAL	71,456,624	71,456,624
23 SALARY LIMIT	17,503,665	17,503,665

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

26 There is included in the appropriation to this program \$30,000 from
27 the General Fund for FY2025-26 for the purpose of contracting for
28 services with an organization with the primary goal of ensuring
29 sustainability in juvenile justice reform. Such contract shall be used to
30 explore making probation, the district and state court systems, law
31 enforcement, county attorneys, public defenders, and school districts

1 more effective partners in juvenile justice reform. Any required funding
2 greater than the amount provided in the contract shall be acquired from
3 other sources prior to entering into a contract for services with the
4 organization. The contract shall include requirements that the
5 organization work with a county having a population of one hundred fifty
6 thousand or more inhabitants willing to lease or grant county-owned
7 property for the purpose of creating a facility to address juvenile
8 justice and behavioral health issues and prioritize the development of a
9 sustainable revenue model for such facility.

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

12 **Sec. 22.** AGENCY NO. 5 – SUPREME COURT

13 Program No. 570 - Court Automation

	FY2025-26	FY2026-27
14 CASH FUND est.	5,093,271	5,093,271
15 PROGRAM TOTAL	5,093,271	5,093,271
16 SALARY LIMIT	559,538	559,538

17
18 There is included in the appropriation to this program for FY2025-26
19 a retainer fee of up to \$841,616 Cash Funds and for FY2026-27 a retainer
20 fee of up to \$841,616 Cash Funds which shall be billed and paid in equal
21 monthly installments to the Intergovernmental Data Services Program
22 Revolving Fund for county automation expenses in lieu of standard central
23 processing unit charges, which shall only be used for such purpose. These
24 retainer fee amounts shall not include pass-through charges for leased
25 computers and printers, software maintenance costs, or county data
26 conversion or interface costs. The annual retainer fee for both FY2025-26
27 and FY2026-27 shall be paid prior to the end of each respective fiscal
28 year.

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

31 **Sec. 23.** AGENCY NO. 7 – GOVERNOR

1 Program No. 17 - Governor Operations

2		FY2025-26	FY2026-27
3	GENERAL FUND	2,060,029	2,060,029
4	PROGRAM TOTAL	2,060,029	2,060,029
5	SALARY LIMIT	1,668,053	1,710,147

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

9 No. 18 - Governor's Policy Research Office

10 No. 21 - Office of the Governor

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

13 **Sec. 24.** AGENCY NO. 8 – LIEUTENANT GOVERNOR

14 Program No. 124 - Office of the Lieutenant Governor

15		FY2025-26	FY2026-27
16	GENERAL FUND	40,739	40,739
17	PROGRAM TOTAL	40,739	40,739
18	SALARY LIMIT	14,769	15,178

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

21 **Sec. 25.** AGENCY NO. 9 – SECRETARY OF STATE

22 Program No. 20 - Services and Administration

23		FY2025-26	FY2026-27
24	CASH FUND	4,578,691	4,063,463
25	PROGRAM TOTAL	4,578,691	4,063,463
26	SALARY LIMIT	1,818,282	1,864,764

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

30 No. 22 - Departmental Administration

1	No. 51 - Enforcement of Standards - Corporations		
2	No. 53 - Enforcement of Standards - Collection Agencies		
3	No. 89 - Uniform Commercial Code Central Filing		
4	Sec. 26. AGENCY NO. 9 – SECRETARY OF STATE		
5	Program No. 45 - Election Administration		
6		FY2025-26	FY2026-27
7	GENERAL FUND	2,799,003	2,799,003
8	CASH FUND	180,747	218,397
9	FEDERAL FUND est.	1,239,818	1,239,818
10	PROGRAM TOTAL	4,219,565	4,257,218
11	SALARY LIMIT	827,166	849,204
12	Sec. 27. AGENCY NO. 9 – SECRETARY OF STATE		
13	Program No. 86 - Records Management		
14		FY2025-26	FY2026-27
15	GENERAL FUND	189,948	189,948
16	CASH FUND	4,607,691	4,628,486
17	REVOLVING FUND	1,041,035	1,053,890
18	PROGRAM TOTAL	5,838,674	5,872,324
19	SALARY LIMIT	744,700	762,782
20	Sec. 28. AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
21	Program No. 506 - State Agency and County Post Audits		
22		FY2025-26	FY2026-27
23	GENERAL FUND	4,273,027	4,705,058
24	CASH FUND	62,500	44,000
25	PROGRAM TOTAL	4,335,527	4,749,058
26	SALARY LIMIT	3,239,768	3,587,448
27	Sec. 29. AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
28	Program No. 525 - Cooperative Audits		
29		FY2025-26	FY2026-27
30	CASH FUND	2,864,652	2,944,350

1	PROGRAM TOTAL	2,864,652	2,944,350
2	SALARY LIMIT	2,233,527	2,287,234
3	Sec. 30. AGENCY NO. 11 – ATTORNEY GENERAL		
4	Program No. 290 - State Settlement Funds		
5		FY2025-26	FY2026-27
6	CASH FUND	4,802,582	4,879,196
7	PROGRAM TOTAL	4,802,582	4,879,196
8	SALARY LIMIT	2,222,373	2,272,758
9	Sec. 31. AGENCY NO. 11 – ATTORNEY GENERAL		
10	Program No. 496 - Interstate Water Litigation		
11		FY2025-26	FY2026-27
12	GENERAL FUND	300,000	300,000
13	CASH FUND	200,000	200,000
14	PROGRAM TOTAL	500,000	500,000
15	The unexpended General Fund appropriation balance existing on June		
16	30, 2025, is hereby reappropriated.		
17	The unexpended Cash Fund appropriation balance existing on June 30,		
18	2025, is hereby reappropriated.		
19	The salary limit for this program shall be limited to the amount of		
20	the reappropriation.		
21	Sec. 32. AGENCY NO. 11 – ATTORNEY GENERAL		
22	Program No. 507 - Interpretation and Application of Law		
23		FY2025-26	FY2026-27
24	GENERAL FUND	7,618,931	7,618,931
25	CASH FUND	4,262,073	4,506,034
26	FEDERAL FUND est.	1,917,935	1,962,653
27	REVOLVING FUND est.	2,183,916	2,277,819
28	PROGRAM TOTAL	15,982,855	16,365,437
29	SALARY LIMIT	10,435,625	10,757,969

30 The Department of Administrative Services shall monitor the

1 appropriations and expenditures for this program according to the
2 following program classifications:

- 3 No. 270 - Administration
- 4 No. 271 - Civil Bureau
- 5 No. 272 - Criminal Bureau
- 6 No. 273 - Legal Services Bureau
- 7 No. 274 - Public Protection Bureau

8 There is included in the appropriation to this program for FY2025-26
9 \$595,807 Cash Funds and for FY2026-27 \$595,807 Cash Funds, which
10 appropriations shall only be expended directly from the Nebraska Health
11 Care Cash Fund from budget subprogram 4 for purposes of enforcing the
12 tobacco settlement agreement.

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

15 **Sec. 33.** AGENCY NO. 12 – STATE TREASURER

16 Program No. 24 - State Disbursement Unit

	FY2025-26	FY2026-27
18 GENERAL FUND	1,116,802	1,116,802
19 CASH FUND	43,264	43,264
20 FEDERAL FUND est.	1,842,169	1,842,169
21 PROGRAM TOTAL	3,002,235	3,002,235
22 SALARY LIMIT	1,653,824	1,692,797

23 **Sec. 34.** AGENCY NO. 12 – STATE TREASURER

24 Program No. 117 - Mutual Finance Assistance

	FY2025-26	FY2026-27
26 CASH FUND	8,060,000	8,060,000
27 PROGRAM TOTAL	8,060,000	8,060,000

28 There is included in the appropriation to this program for FY2025-26
29 \$8,060,000 Cash 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 \$8,060,000 Cash Funds for state aid, which shall only be used

1 for such purpose.

2 **Sec. 35.** AGENCY NO. 12 – STATE TREASURER

3 Program No. 470 - Inland Port Authority

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

6 **Sec. 36.** AGENCY NO. 12 – STATE TREASURER

7 Program No. 475 - ABLE Savings Program

	FY2025-26	FY2026-27
8		
9 CASH FUND	464,431	472,505
10 PROGRAM TOTAL	464,431	472,505
11 SALARY LIMIT	211,679	215,763

12 **Sec. 37.** AGENCY NO. 12 – STATE TREASURER

13 Program No. 503 - Treasury Management

	FY2025-26	FY2026-27
14		
15 CASH FUND	986,466	1,013,892
16 PROGRAM TOTAL	986,466	1,013,892
17 SALARY LIMIT	684,911	701,967

18 **Sec. 38.** AGENCY NO. 12 – STATE TREASURER

19 Program No. 505 - Educational Savings Unit

	FY2025-26	FY2026-27
20		
21 CASH FUND	831,178	837,274
22 PROGRAM TOTAL	831,178	837,274
23 SALARY LIMIT	294,391	298,997

24 **Sec. 39.** AGENCY NO. 12 – STATE TREASURER

25 Program No. 512 - Unclaimed Property

	FY2025-26	FY2026-27
26		
27 CASH FUND	1,474,426	1,511,946
28 PROGRAM TOTAL	1,474,426	1,511,946
29 SALARY LIMIT	630,259	648,993

30 **Sec. 40.** AGENCY NO. 12 – STATE TREASURER

1	Program No. 663 - Sports Arena Facility Financing Assistance		
2		FY2025-26	FY2026-27
3	CASH FUND est.	2,200,000	2,200,000
4	PROGRAM TOTAL	2,200,200	2,200,000

5 There is included in the appropriation to this program for FY2025-26
6 \$2,200,000 Cash Funds for state aid, which shall only be used for such
7 purpose. There is included in the appropriation to this program for
8 FY2026-27 \$2,200,000 Cash Funds for state aid, which shall only be used
9 for such purpose.

10 Cash Fund expenditures for this program shall not be limited to the
11 amount shown.

12 **Sec. 41.** AGENCY NO. 12 – STATE TREASURER

13	Program No. 665 - Convention Center Facility Financing Assistance		
14		FY2025-26	FY2026-27
15	CASH FUND est.	4,100,000	4,100,000
16	PROGRAM TOTAL	4,100,000	4,100,000

17 There is included in the appropriation to this program for FY2025-26
18 \$4,100,000 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 \$4,100,000 Cash Funds for state aid, which shall only be used
21 for such purpose.

22 Cash Fund expenditures for this program shall not be limited to the
23 amount shown.

24 **Sec. 42.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

25 The limitation on expenditures for permanent and temporary salaries
26 and per diems for the State Department of Education may be exceeded by
27 the amount required to fulfill the state's obligation for salaries in
28 contractual arrangements in which the state has entered into an employee-
29 employer relationship with the person subject to the contract as
30 determined by the social security administration bureau of the Department
31 of Administrative Services.

1 **Sec. 43.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION
2 Program No. 25 - Education, Administration, and Support

	FY2025-26	FY2026-27
4 GENERAL FUND	27,692,472	27,692,472
5 CASH FUND	4,252,366	4,032,157
6 FEDERAL FUND est.	44,926,544	45,599,331
7 REVOLVING FUND	2,107,325	2,107,325
8 PROGRAM TOTAL	78,978,707	79,431,285
9 SALARY LIMIT	22,553,911	23,130,174

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

30 There is included in the appropriation to this program for FY2025-26
31 \$5,000,000 General Funds for state aid, which shall only be used for such

1 purpose. There is included in the appropriation to this program for
2 FY2026-27 \$5,000,000 General Funds for state aid, which shall only be
3 used for such purpose.

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

7 There is included in the appropriation to this program for FY2025-26
8 \$6,251,600 General Funds for statewide assessment and reporting, which
9 shall only be used for such purpose. There is included in the
10 appropriation to this program for FY2026-27 \$6,251,600 General Funds for
11 statewide assessment and reporting, which shall only be used for such
12 purpose.

13 There is included in the appropriation to this program for FY2025-26
14 \$10,000 General Funds and for FY2026-27 \$10,000 General Funds for the
15 Educational Opportunity for Military Children Program.

16 There is included in the appropriation to this program for FY2025-26
17 \$300,000 General Funds for the Nebraska Technology Initiative, which
18 shall only be used for such purpose. There is included in the
19 appropriation to this program for FY2026-27 \$300,000 General Funds for
20 the Nebraska Technology Initiative, which shall only be used for such
21 purpose.

22 There is included in the appropriation to this program for FY2025-26
23 \$306,960 Cash Funds to be used for administrative purposes related to the
24 state aid for career and technical education. There is included in the
25 appropriation to this program for FY2026-27 \$306,960 Cash Funds to be
26 used for administrative purposes related to the state aid for career and
27 technical education.

28 There is included in the appropriation to this program for FY2025-26
29 \$50,000 Cash Funds to be used for administrative purposes related to the
30 additional state aid for career education student organizations. There is
31 included in the appropriation to this program for FY2026-27 \$50,000 Cash

1 Funds to be used for administrative purposes related to the additional
2 state aid for career education student organizations.

3 **Sec. 44.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

4 Program No. 158 - Education Aid

	FY2025-26	FY2026-27
5 GENERAL FUND	1,256,962,548	1,263,637,441
6 CASH FUND	406,761,236	406,947,893
7 FEDERAL FUND est.	363,873,542	363,873,542
8 PROGRAM TOTAL	2,027,597,326	2,034,458,876

9
10 There is included in the appropriation to this program for FY2025-26
11 \$1,256,962,548 General Funds, \$406,761,236 Cash Funds, and \$363,873,542
12 Federal Funds estimate for state aid, which shall only be used for such
13 purpose. There is included in the appropriation to this program for
14 FY2026-27 \$1,263,637,441 General Funds, \$406,947,893 Cash Funds, and
15 \$363,873,542 Federal Funds estimate for state aid, which shall only be
16 used for such purpose.

17 There is included in the amount shown for FY2025-26 \$990,309,493
18 General Funds which are hereby appropriated to provide state aid to
19 public school districts pursuant to the Tax Equity and Educational
20 Opportunities Support Act. There is included in the amount shown for
21 FY2026-27 \$996,984,388 General Funds which are hereby appropriated to
22 provide state aid to public school districts pursuant to the Tax Equity
23 and Educational Opportunities Support Act.

24 There is included in the amount shown for FY2025-26 \$112,733,325
25 Cash Funds which are hereby appropriated to provide twenty-four percent
26 of foundation aid to public school districts pursuant to the Tax Equity
27 and Educational Opportunities Support Act. There is included in the
28 amount shown for FY2026-27 \$112,919,982 Cash Funds which are hereby
29 appropriated to provide twenty-four percent of foundation aid to public
30 school districts pursuant to the Tax Equity and Educational Opportunities
31 Support Act.

1 There is included in the amount shown for this program \$235,724,424
2 General Funds and \$273,565,676 Cash Funds provided as state aid for
3 FY2025-26 for special education reimbursement. There is included in the
4 amount shown for this program \$235,724,424 General Funds and \$273,565,676
5 Cash Funds provided as state aid for FY2026-27 for special education
6 reimbursement.

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

11 There is included in the amount shown for this program \$9,444,586
12 General Funds provided as state aid for FY2025-26 and \$9,444,586 General
13 Funds provided as state aid for FY2026-27 for core services for
14 educational service units.

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

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

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

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

1 There is included in the amount shown for this program \$392,032
2 General Funds provided as state aid for FY2025-26 and \$392,032 General
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 \$7,500,000
21 General Funds provided as state aid for FY2025-26 and \$7,500,000 General
22 Funds provided as state aid for FY2026-27 for the Early Childhood
23 Education Grant Program for at-risk children from birth to age three. It
24 is the intent of the Legislature that a maximum of five percent of
25 General Funds appropriated each fiscal year for the Early Childhood
26 Education Grant Program for at-risk children from birth to age three may
27 be used for evaluation and technical assistance.

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

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

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

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

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

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

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

1 education student organizations.

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

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

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

14 **Sec. 45.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

15 Program No. 161 - Education Innovation

	FY2025-26	FY2026-27
16		
17 CASH FUND	11,122,829	11,134,012
18 PROGRAM TOTAL	11,122,829	11,134,012
19 SALARY LIMIT	169,502	175,776

20 There is included in the appropriation to this program for FY2025-26
21 \$10,807,362 Cash Funds for state aid, which shall only be used for such
22 purpose. There is included in the appropriation to this program for
23 FY2026-27 \$10,807,362 Cash Funds for state aid, which shall only be used
24 for such purpose.

25 **Sec. 46.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

26 Program No. 351 - Vocational Rehabilitation

	FY2025-26	FY2026-27
27		
28 GENERAL FUND	6,405,553	6,405,553
29 CASH FUND	544,795	545,009
30 FEDERAL FUND est.	30,704,042	31,381,758
31 PROGRAM TOTAL	37,654,390	38,332,320

1 SALARY LIMIT 15,656,996 16,112,593

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

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

15 **Sec. 47.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

16 Program No. 352 - Disability Determination

	FY2025-26	FY2026-27
17 FEDERAL FUND est.	16,337,661	16,629,408
18 PROGRAM TOTAL	16,337,661	16,629,408
19 SALARY LIMIT	5,843,659	5,984,109

20 There is included in the appropriation to this program for FY2025-26
21 \$3,697,373 Federal Funds estimate for state aid, which shall only be used
22 for such purpose. There is included in the appropriation to this program
23 for FY2026-27 \$3,697,373 Federal Funds estimate for state aid, which
24 shall only be used for such purpose.

25 **Sec. 48.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

26 Program No. 401 - Services for the Deaf and Hard of Hearing

	FY2025-26	FY2026-27
27 GENERAL FUND	2,070,944	2,070,944
28 CASH FUND	2,981	2,981
29 PROGRAM TOTAL	2,073,925	2,073,925

1	SALARY LIMIT	55,060	55,567
2	Sec. 49. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION		
3	Program No. 402 - Nebraska Center for the Education of Children who		
4	are Blind or Visually Impaired		
5		FY2025-26	FY2026-27
6	GENERAL FUND	2,450,706	2,450,706
7	PROGRAM TOTAL	2,450,706	2,450,706
8	SALARY LIMIT	18,607	18,924
9	Sec. 50. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
10	Program No. 16 - Expenses, Constitutional Officers		
11		FY2025-26	FY2026-27
12	GENERAL FUND	61,807	61,807
13	PROGRAM TOTAL	61,807	61,807
14	Sec. 51. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
15	Program No. 19 - Modular Housing Units Program		
16		FY2025-26	FY2026-27
17	CASH FUND	759,622	774,624
18	PROGRAM TOTAL	759,622	774,624
19	SALARY LIMIT	438,365	447,094
20	Sec. 52. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
21	Program No. 54 - Enforcement of Standards - Common Carriers		
22		FY2025-26	FY2026-27
23	GENERAL FUND	1,675,563	1,667,864
24	CASH FUND	97,690	121,378
25	PROGRAM TOTAL	1,773,253	1,789,242
26	SALARY LIMIT	1,121,335	1,116,871
27	Sec. 53. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
28	Program No. 60 - Grain Warehouse Surveillance/Moisture Testing		
29		FY2025-26	FY2026-27
30	CASH FUND	251,454	261,154

1	PROGRAM TOTAL	251,454	261,154
2	SALARY LIMIT	137,230	143,409

3 **Sec. 54.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

4 Program No. 64 - Nebraska Telecommunications Relay System Fund

5		FY2025-26	FY2026-27
6	CASH FUND	2,990,337	2,994,503
7	PROGRAM TOTAL	2,990,337	2,994,503
8	SALARY LIMIT	126,831	128,682

9 There is included in the appropriation to this program for FY2025-26
10 \$180,000 Cash Funds for state aid, which shall only be used for such
11 purpose. There is included in the appropriation to this program for
12 FY2026-27 \$180,000 Cash Funds for state aid, which shall only be used for
13 such purpose.

14 There is included in the appropriation to this program for FY2025-26
15 \$1,455,000 Cash Funds for the 211 Information and Referral Network, which
16 shall only be used for such purpose. There is included in the
17 appropriation to this program for FY2026-27 \$1,455,000 Cash Funds for the
18 211 Information and Referral Network, which shall only be used for such
19 purpose.

20 **Sec. 55.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

21 Program No. 583 - Enhanced Wireless 911 Fund

22		FY2025-26	FY2026-27
23	CASH FUND	15,582,814	15,626,651
24	PROGRAM TOTAL	15,582,814	15,626,651
25	SALARY LIMIT	1,040,579	1,065,447

26 There is included in the appropriation to this program for FY2025-26
27 \$8,500,000 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 \$8,500,000 Cash Funds for state aid, which shall only be used
30 for such purpose.

31 **Sec. 56.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

1	Program No. 686 - Nebraska Telecommunications Universal Service Fund		
2		FY2025-26	FY2026-27
3	CASH FUND	85,736,448	85,786,570
4	PROGRAM TOTAL	85,736,448	85,786,570
5	SALARY LIMIT	972,902	999,766

6 There is included in the appropriation to this program for FY2025-26
7 \$84,000,000 Cash Funds for state aid, which shall only be used for such
8 purpose. There is included in the appropriation to this program for
9 FY2026-27 \$84,000,000 Cash Funds for state aid, which shall only be used
10 for such purpose.

11 **Sec. 57.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

12 Program No. 790 - Natural Gas Regulation

13		FY2025-26	FY2026-27
14	CASH FUND	1,755,659	1,771,460
15	PROGRAM TOTAL	1,755,659	1,771,460
16	SALARY LIMIT	307,646	317,382

17 There is included in the appropriation to this program for FY2025-26
18 \$185,000 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 \$185,000 Cash Funds for state aid, which shall only be used for
21 such purpose.

22 **Sec. 58.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

23 Program No. 792 - Major Oil Pipeline Siting

24		FY2025-26	FY2026-27
25	CASH FUND	6,752,237	6,755,257
26	PROGRAM TOTAL	6,752,237	6,755,257
27	SALARY LIMIT	176,309	176,309

28 **Sec. 59.** AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE

29 Program No. 358 - Board of Parole

30		FY2025-26	FY2026-27
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1	GENERAL FUND	914,409	935,100
2	PROGRAM TOTAL	914,409	935,100
3	SALARY LIMIT	314,539	323,967

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

6 **Sec. 60.** AGENCY NO. 16 – DEPARTMENT OF REVENUE
7 Program No. 102 - Revenue Administration

8		FY2025-26	FY2026-27
9	GENERAL FUND	30,693,432	31,435,437
10	CASH FUND	2,910,478	2,947,207
11	PROGRAM TOTAL	33,603,910	34,382,644
12	SALARY LIMIT	20,736,855	21,353,317

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

20 **Sec. 61.** AGENCY NO. 16 – DEPARTMENT OF REVENUE
21 Program No. 108 - Homestead Exemption

22		FY2025-26	FY2026-27
23	GENERAL FUND	159,917,000	170,303,000
24	PROGRAM TOTAL	159,917,000	170,303,000

25 There is included in the appropriation to this program for FY2025-26
26 \$159,917,000 General Funds for state aid, which shall only be used for
27 such purpose. There is included in the appropriation to this program for
28 FY2026-27 \$170,303,000 General Funds for state aid, which shall only be
29 used for such purpose.

30 **Sec. 62.** AGENCY NO. 16 – DEPARTMENT OF REVENUE
31 Program No. 111 - Motor Fuels

1		FY2025-26	FY2026-27
2	CASH FUND	1,786,868	1,829,805
3	PROGRAM TOTAL	1,786,868	1,829,805
4	SALARY LIMIT	1,291,528	1,317,304

5 **Sec. 63.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

6 Program No. 112 - Property Assessment

7		FY2025-26	FY2026-27
8	GENERAL FUND	2,046,114	2,114,154
9	CASH FUND	787,004	800,658
10	PROGRAM TOTAL	2,833,118	2,914,812
11	SALARY LIMIT	2,056,982	2,105,206

12 **Sec. 64.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

13 Program No. 121 - School Property Tax Credit

14		FY2025-26	FY2026-27
15	CASH FUND	780,000,000	808,000,000
16	PROGRAM TOTAL	780,000,000	808,000,000

17 There is included in the appropriation to this program for FY2025-26
 18 \$780,000,000 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 \$808,000,000 Cash Funds for state aid, which shall only be used
 21 for such purpose.

22 **Sec. 65.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

23 Program No. 132 - Property Tax Credit Program

24		FY2025-26	FY2026-27
25	CASH FUND	445,000,000	460,000,000
26	PROGRAM TOTAL	445,000,000	460,000,000

27 There is included in the appropriation to this program for FY2025-26
 28 \$445,000,000 Cash Funds for state aid, which shall only be used for such
 29 purpose. There is included in the appropriation to this program for
 30 FY2026-27 \$460,000,000 Cash Funds for state aid, which shall only be used

1 for such purpose.

2 **Sec. 66.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

3 Program No. 160 - Lottery Administration

	FY2025-26	FY2026-27
4		
5 CASH FUND est.	22,837,416	23,271,972
6 PROGRAM TOTAL	22,837,416	23,271,972
7 SALARY LIMIT	1,823,118	1,869,033

8 Cash Fund expenditures shall not be limited to the amount shown. It
9 is the intent of the Legislature that all expenses of the lottery, both
10 external and internal, be recorded in the appropriate Cash Fund unless
11 specifically required by statute to be recorded elsewhere.

12 **Sec. 67.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

13 Program No. 164 - Gamblers Assistance Program

	FY2025-26	FY2026-27
14		
15 CASH FUND	3,208,465	3,216,423
16 PROGRAM TOTAL	3,208,465	3,216,423
17 SALARY LIMIT	149,174	153,596

18 There is included in the appropriation to this program for FY2025-26
19 \$1,150,000 Cash Funds for state aid, which shall only be used for such
20 purpose. There is included in the appropriation to this program for
21 FY2026-27 \$1,150,000 Cash Funds for state aid, which shall only be used
22 for such purpose.

23 There is included in the amount shown in this program \$250,000 Cash
24 Funds for FY2025-26 and \$-0- Cash Funds for FY2026-27 from the Nebraska
25 Health Care Cash Fund to be used for compulsive gamblers assistance
26 programs.

27 **Sec. 68.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

28 Program No. 165 - Charitable Gaming

	FY2025-26	FY2026-27
29		
30 GENERAL FUND	141,870	141,870
31 CASH FUND	2,812,645	2,882,976

1	PROGRAM TOTAL	2,954,515	3,024,846
2	SALARY LIMIT	1,886,116	1,921,735
3	Sec. 69. AGENCY NO. 18 – DEPARTMENT OF AGRICULTURE		
4	Program No. 78 - Department of Agriculture		
5		FY2025-26	FY2026-27
6	GENERAL FUND	6,711,428	6,711,428
7	CASH FUND	9,792,389	10,219,422
8	FEDERAL FUND est.	4,614,717	4,675,549
9	REVOLVING FUND	441,753	448,289
10	PROGRAM TOTAL	21,560,827	22,054,688
11	SALARY LIMIT	9,318,790	9,579,426

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

- 15 No. 27 - Shared Services
- 16 No. 57 - Food Safety and Consumer Protection
- 17 No. 63 - Animal and Plant Health Protection
- 18 No. 564 - Ag Promotion and Development

19 There is included in the appropriation to this program for FY2025-26
 20 \$300,000 General Funds and \$420,000 Federal Funds estimate for state aid,
 21 which shall only be used for such purpose. There is included in the
 22 appropriation to this program for FY2026-27 \$300,000 General Funds and
 23 \$420,000 Federal Funds estimate for state aid, which shall only be used
 24 for such purpose.

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

31 **Sec. 70.** AGENCY NO. 19 – DEPARTMENT OF BANKING AND FINANCE

1	Program No. 65 - Enforcement of Standards - Financial Institutions		
2		FY2025-26	FY2026-27
3	CASH FUND	7,993,666	7,993,666
4	PROGRAM TOTAL	7,993,666	7,993,666
5	SALARY LIMIT	5,514,668	5,514,668

6 **Sec. 71.** AGENCY NO. 19 – DEPARTMENT OF BANKING AND FINANCE

7	Program No. 66 - Enforcement of Standards - Securities		
8		FY2025-26	FY2026-27
9	CASH FUND	1,950,792	1,950,792
10	PROGRAM TOTAL	1,950,792	1,950,792
11	SALARY LIMIT	1,124,953	1,124,953

12 **Sec. 72.** AGENCY NO. 21 – STATE FIRE MARSHAL

13	Program No. 193 - Public Protection		
14		FY2025-26	FY2026-27
15	GENERAL FUND	4,502,492	4,502,492
16	CASH FUND	4,521,334	4,695,233
17	FEDERAL FUND est.	545,298	562,112
18	PROGRAM TOTAL	9,569,124	9,759,837
19	SALARY LIMIT	4,836,134	4,935,835

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

- 23 No. 225 - General Operations
- 24 No. 226 - Pipeline Safety
- 25 No. 227 - Underground Storage Tanks
- 26 No. 229 - Cigarette Ignition Propensity Testing
- 27 No. 230 - Safety Inspection Program

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

6 There is included in the appropriation to this program for FY2025-26
7 \$20,000 Cash Funds for fireworks testing, which shall only be used for
8 such purpose. There is included in the appropriation to this program for
9 FY2026-27 \$20,000 Cash Funds for fireworks testing, which shall only be
10 used for such purpose.

11 **Sec. 73.** AGENCY NO. 21 – STATE FIRE MARSHAL

12 Program No. 340 - Training Division

	FY2025-26	FY2026-27
14 GENERAL FUND	1,067,999	1,067,999
15 CASH FUND	1,292,529	1,385,096
16 FEDERAL FUND est.	192,470	228,531
17 PROGRAM TOTAL	2,552,998	2,681,626
18 SALARY LIMIT	759,874	857,048

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

24 There is included in the appropriation to this program for FY2026-27
25 \$1,125,000 Cash Funds from the Nebraska Opioid Recovery Fund to connect
26 first responders to behavioral health services, supports, and training
27 and for a statewide wellness learning plan that includes anonymous
28 assessments, education, and awareness to promote resiliency development.

29 **Sec. 74.** AGENCY NO. 21 – STATE FIRE MARSHAL

30 Program No. 845 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27
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1	GENERAL FUND	114,570	114,570
2	CASH FUND	87,490	100,834
3	PROGRAM TOTAL	202,060	215,404
4	Sec. 75. AGENCY NO. 22 – DEPARTMENT OF INSURANCE		
5	Program No. 68 - Medical Professional Liability		
6		FY2025-26	FY2026-27
7	CASH FUND	137,423	137,423
8	PROGRAM TOTAL	137,423	137,423
9	SALARY LIMIT	69,778	69,778
10	Sec. 76. AGENCY NO. 22 – DEPARTMENT OF INSURANCE		
11	Program No. 69 - Enforcement of Standards - Insurance		
12		FY2025-26	FY2026-27
13	CASH FUND	13,123,063	13,123,063
14	FEDERAL FUND est.	1,457,703	1,457,703
15	PROGRAM TOTAL	14,580,766	14,580,766
16	SALARY LIMIT	9,510,470	9,510,470
17	There is included in the appropriation to this program for FY2025-26		
18	\$664,722 Federal Funds estimate for state aid, which shall only be used		
19	for such purpose. There is included in the appropriation to this program		
20	for FY2026-27 \$664,722 Federal Funds estimate for state aid, which shall		
21	only be used for such purpose.		
22	Sec. 77. AGENCY NO. 22 – DEPARTMENT OF INSURANCE		
23	Program No. 556 - Liquidation of Insurance Companies		
24		FY2025-26	FY2026-27
25	CASH FUND	5,000	5,000
26	PROGRAM TOTAL	5,000	5,000
27	Sec. 78. AGENCY NO. 23 – DEPARTMENT OF LABOR		
28	Program No. 31 - Division of Employment		
29		FY2025-26	FY2026-27
30	CASH FUND	13,198,694	13,224,492

1	FEDERAL FUND est.	48,770,427	49,608,896
2	PROGRAM TOTAL	61,969,121	62,833,388
3	SALARY LIMIT	23,312,775	23,815,646

4 There is included in the appropriation to this program for FY2025-26
5 \$10,000,000 Cash Funds for state aid for workforce development, which
6 shall only be used for such purpose. There is included in the
7 appropriation to this program for FY2026-27 \$10,000,000 Cash Funds for
8 state aid for workforce development, which shall only be used for such
9 purpose.

10 There is included in the appropriation to this program for FY2025-26
11 \$349,838 Cash Funds and for FY2026-27 \$359,224 Cash Funds for the
12 administration of the workforce development program.

13 There is included in the appropriation to this program for FY2025-26
14 \$1,160,000 Cash Funds for state aid, which shall only be used for such
15 purpose. There is included in the appropriation to this program for
16 FY2026-27 \$1,160,000 Cash Funds for state aid, which shall only be used
17 for such purpose.

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

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

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

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

8 **Sec. 79.** AGENCY NO. 23 – DEPARTMENT OF LABOR

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

	FY2025-26	FY2026-27
10		
11 GENERAL FUND	764,157	789,452
12 CASH FUND	687,811	703,024
13 FEDERAL FUND est.	822,851	844,788
14 PROGRAM TOTAL	2,274,819	2,337,264
15 SALARY LIMIT	1,315,258	1,346,619

16 **Sec. 80.** AGENCY NO. 24 – DEPARTMENT OF MOTOR VEHICLES

17 Program No. 70 - Enforcement of Standards - Motor Vehicles/Motor
18 Vehicle Drivers

	FY2025-26	FY2026-27
19		
20 CASH FUND	54,004,133	43,974,046
21 FEDERAL FUND est.	48,446	48,446
22 PROGRAM TOTAL	54,052,579	44,022,492
23 SALARY LIMIT	12,898,374	13,226,822

24 There is included in the appropriation to this program for FY2025-26
25 \$68,000 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 \$68,000 Cash Funds for state aid, which shall only be used for
28 such purpose.

29 **Sec. 81.** AGENCY NO. 24 – DEPARTMENT OF MOTOR VEHICLES

30 Program No. 90 - Motor Vehicle License Plates

1		FY2025-26	FY2026-27
2	CASH FUND est.	4,361,698	3,143,114
3	PROGRAM TOTAL	4,361,698	3,143,114

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

5 **Sec. 82.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

6 Program No. 30 - Tobacco Prevention and Control

7		FY2025-26	FY2026-27
8	CASH FUND	2,570,000	2,570,000
9	FEDERAL FUND est.	9,000	9,000
10	PROGRAM TOTAL	2,579,000	2,579,000

11 There is included in the appropriation to this program for FY2025-26
12 \$2,570,000 Cash Funds for tobacco use prevention and control from the
13 Nebraska Health Care Cash Fund. There is included in the appropriation to
14 this program for FY2026-27 \$2,570,000 Cash Funds for tobacco use
15 prevention and control from the Nebraska Health Care Cash Fund.

16 **Sec. 83.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

17 Program No. 33 - Administration

18		FY2025-26	FY2026-27
19	GENERAL FUND	198,471,694	207,504,198
20	CASH FUND	50,815,204	51,254,183
21	FEDERAL FUND est.	387,479,932	394,858,558
22	PROGRAM TOTAL	636,766,830	653,616,939
23	SALARY LIMIT	228,131,543	234,382,684

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

- 27 No. 261 - General Operations
- 28 No. 262 - Public Health Administration
- 29 No. 263 - Medicaid and Long-Term Care Administration
- 30 No. 265 - Protection and Safety

1 No. 266 - Economic and Family Support

2 No. 268 - Behavioral Health Administration

3 No. 269 - Developmental Disabilities Administration

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

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

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

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

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

7 (7) Of the unexpended General Fund appropriation balance existing on
8 June 30, 2025, \$2,250,000 is hereby reappropriated to Agency No. 25,
9 Program 931, YRTC's-Facility Improvements.

10 **Sec. 84.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
11 Program No. 38 - Behavioral Health Aid

	FY2025-26	FY2026-27
12 GENERAL FUND	70,132,211	70,132,211
13 CASH FUND	23,419,851	23,419,851
14 FEDERAL FUND est.	10,504,971	10,504,971
15 PROGRAM TOTAL	104,057,033	104,057,033

17 There is included in the appropriation to this program for FY2025-26
18 \$70,132,211 General Funds, \$23,419,851 Cash Funds, and \$10,504,971
19 Federal Funds estimate for state aid, which shall only be used for such
20 purpose. There is included in the appropriation to this program for
21 FY2026-27 \$70,132,211 General Funds, \$23,419,851 Cash Funds, and
22 \$10,504,971 Federal Funds estimate for state aid, which shall only be
23 used for such purpose.

24 There is included in the amount shown as aid for this program
25 \$6,500,000 Cash Funds for FY2025-26 and \$6,500,000 Cash Funds for
26 FY2026-27 from the Nebraska Health Care Cash Fund to be used for
27 community-based mental health and substance abuse services, including
28 intermediate-level residential mental health services. It is the intent
29 of the Legislature that these funds shall be distributed to each of the
30 six behavioral health regions based upon a formula determined by the
31 Department of Health and Human Services.

1 There is included in the amount shown as aid for this program
2 \$1,500,000 Cash Funds for FY2025-26 and \$1,500,000 Cash Funds for
3 FY2026-27 from the Nebraska Health Care Cash Fund to be used for the cost
4 of maintenance and treatment of persons in emergency protective custody
5 under the Nebraska Mental Health Commitment Act.

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

8 **Sec. 85.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

9 Program No. 175 - Rural Health Provider Incentive Program

	FY2025-26	FY2026-27
10		
11 GENERAL FUND	680,723	680,723
12 CASH FUND	3,906,815	3,906,815
13 FEDERAL FUND est.	450,000	450,000
14 PROGRAM TOTAL	5,037,538	5,037,538

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

21 **Sec. 86.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

22 Program No. 176 - Nursing Incentives

	FY2025-26	FY2026-27
23		
24 CASH FUND	20,000	20,000
25 PROGRAM TOTAL	20,000	20,000

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

31 **Sec. 87.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

1	Program No. 178 - Professional Licensure		
2		FY2025-26	FY2026-27
3	GENERAL FUND	58,103	59,650
4	CASH FUND	12,351,211	12,491,152
5	PROGRAM TOTAL	12,409,314	12,550,802
6	SALARY LIMIT	4,137,657	4,235,179

7 **Sec. 88.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

8	Program No. 250 - Juvenile Services Operations		
9		FY2025-26	FY2026-27
10	GENERAL FUND	30,516,933	31,231,879
11	CASH FUND	1,283,639	1,310,639
12	FEDERAL FUND est.	922,415	917,860
13	PROGRAM TOTAL	32,722,987	33,460,378
14	SALARY LIMIT	20,146,969	20,663,653

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. 315 - Office of Juvenile Services
- 19 No. 371 - Youth Rehabilitation and Treatment Center-Hastings
- 20 No. 374 - Youth Rehabilitation and Treatment Center-Kearney
- 21 No. 457 - Youth Rehabilitation and Treatment Center-Lincoln

22 There is included in the appropriation to this program for FY2025-26
23 \$1,000,000 Cash Funds for mental health services to juvenile offenders
24 under section 43-407 from the Nebraska Health Care Cash Fund. There is
25 included in the appropriation to this program for FY2026-27 \$1,000,000
26 Cash Funds for mental health services to juvenile offenders under section
27 43-407 from the Nebraska Health Care Cash Fund.

28 **Sec. 89.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

29	Program No. 344 - Children's Health Insurance		
30		FY2025-26	FY2026-27

1	GENERAL FUND	76,380,054	76,380,054
2	CASH FUND	5,360,000	5,360,000
3	FEDERAL FUND est.	232,207,325	232,207,325
4	PROGRAM TOTAL	313,947,379	313,947,379

5 There is included in the appropriation to this program for FY2025-26
6 \$76,380,054 General Funds, \$5,360,000 Cash Funds, and \$232,207,325
7 Federal Funds estimate for state aid, which shall only be used for such
8 purpose. There is included in the appropriation to this program for
9 FY2026-27 \$76,380,054 General Funds, \$5,360,000 Cash Funds, and
10 \$232,207,325 Federal Funds estimate for state aid, which shall only be
11 used for such purpose.

12 There is included in the amount shown as aid for this program for
13 FY2025-26 \$810,000 Cash Funds from the Nebraska Health Care Cash Fund to
14 aid in carrying out the Nebraska Lifespan Respite Services Program and to
15 provide payment to caregivers to purchase services under the respite
16 subsidy program. There is included in the amount shown as aid for this
17 program for FY2026-27 \$810,000 Cash Funds from the Nebraska Health Care
18 Cash Fund to aid in carrying out the Nebraska Lifespan Respite Services
19 Program and to provide payment to caregivers to purchase services under
20 the respite subsidy program.

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

22 Program No. 348 - Medical Assistance

	FY2025-26	FY2026-27
24 GENERAL FUND	1,151,890,827	1,194,476,867
25 CASH FUND	727,780,910	727,780,910
26 FEDERAL FUND est.	3,882,403,231	3,851,304,333
27 PROGRAM TOTAL	5,762,074,968	5,773,562,110

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

31 No. 348 - Medical Assistance

1 No. 349 - Medicaid Expansion Aid

2 There is included in the appropriation to this program for FY2025-26
3 \$1,151,890,827 General Funds, \$727,780,910 Cash Funds, and \$3,882,403,231
4 Federal Funds estimate for state aid, which shall only be used for such
5 purpose. There is included in the appropriation to this program for
6 FY2026-27 \$1,194,476,867 General Funds, \$727,780,910 Cash Funds, and
7 \$3,851,304,333 Federal Funds estimate for state aid, which shall only be
8 used for such purpose.

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

20 There is included in the amount shown as aid for this program for
21 FY2025-26 \$1,452,354 Cash Funds from the Medicaid Managed Care Excess
22 Profit Fund for medical assistance. There is included in the amount shown
23 as aid for this program for FY2026-27 \$1,452,354 Cash Funds from the
24 Medicaid Managed Care Excess Profit Fund for medical assistance.

25 It is the intent of the Legislature that phased-down state
26 contributions to the federal government as defined and required by the
27 federal Medicare Prescription Drug, Improvement, and Modernization Act of
28 2003 may be made from appropriations to this program.

29 The chief executive officer of the Department of Health and Human
30 Services may certify to the budget administrator of the budget division
31 of the Department of Administrative Services FY2025-26 and FY2026-27

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

12 **Sec. 92.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
 13 Program No. 350 - Child Abuse Prevention

	FY2025-26	FY2026-27
14 CASH FUND	600,000	600,000
15 PROGRAM TOTAL	600,000	600,000

16
 17 There is included in the appropriation to this program for FY2025-26
 18 \$598,000 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 \$598,000 Cash Funds for state aid, which shall only be used for
 21 such purpose.

22 **Sec. 93.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
 23 Program No. 354 - Child Welfare Aid

	FY2025-26	FY2026-27
24 GENERAL FUND	182,506,746	182,506,746
25 FEDERAL FUND est.	67,496,793	67,496,793
26 PROGRAM TOTAL	250,003,539	250,003,539

27
 28 There is included in the appropriation to this program for FY2025-26
 29 \$182,506,746 General Funds and \$67,496,793 Federal Funds estimate for
 30 state aid, which shall only be used for such purpose. There is included
 31 in the appropriation to this program for FY2026-27 \$182,506,746 General

1 Funds and \$67,496,793 Federal Funds estimate for state aid, which shall
2 only be used for such purpose.

3 Of the unexpended General Fund appropriation balance existing on
4 June 30, 2025, up to \$10,000,000 is hereby reappropriated.

5 **Sec. 94.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
6 Program No. 359 - Bridge to Independence

	FY2025-26	FY2026-27
7		
8 GENERAL FUND	2,600,940	2,604,447
9 FEDERAL FUND est.	2,179,271	2,194,724
10 PROGRAM TOTAL	4,780,211	4,799,171
11 SALARY LIMIT	1,292,107	1,305,590

12 There is included in the appropriation to this program for FY2025-26
13 \$1,281,202 General Funds and \$993,452 Federal Funds estimate for state
14 aid, which shall only be used for such purpose. There is included in the
15 appropriation to this program for FY2026-27 \$1,281,202 General Funds and
16 \$993,452 Federal Funds estimate for state aid, which shall only be used
17 for such purpose.

18 **Sec. 95.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
19 Program No. 365 - Mental Health Operations

	FY2025-26	FY2026-27
20		
21 GENERAL FUND	86,100,562	89,938,658
22 CASH FUND	4,502,177	4,512,705
23 FEDERAL FUND est.	5,150,909	5,142,124
24 PROGRAM TOTAL	95,753,648	99,593,487
25 SALARY LIMIT	57,406,654	59,103,222

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. 363 - Lincoln Regional Center
- 30 No. 456 - Whitehall Psychiatric Residential Treatment Facility
- 31 No. 870 - Norfolk Sex Offender Treatment

1 **Sec. 96.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

2 Program No. 421 - Beatrice State Developmental Center

	FY2025-26	FY2026-27
4 GENERAL FUND	14,309,161	14,545,459
5 CASH FUND	2,733,914	2,718,701
6 FEDERAL FUND est.	26,137,525	26,566,111
7 PROGRAM TOTAL	43,180,600	43,830,271
8 SALARY LIMIT	28,209,983	28,601,791

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

22 Of the unexpended General Fund appropriation balance existing on
23 June, 30, 2025, \$8,000,000 is hereby reappropriated.

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

25 Program No. 424 - Developmental Disability Aid

	FY2025-26	FY2026-27
27 GENERAL FUND	212,662,155	229,386,103
28 CASH FUND	23,367,913	23,367,913
29 FEDERAL FUND est.	299,496,574	291,402,323
30 PROGRAM TOTAL	535,526,642	544,156,339

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

1 \$212,662,155 General Funds, \$23,367,913 Cash Funds, and \$299,496,574
 2 Federal Funds estimate for state aid, which shall only be used for such
 3 purpose. There is included in the appropriation to this program for
 4 FY2026-27 \$229,386,103 General Funds, \$23,367,913 Cash Funds, and
 5 \$291,402,323 Federal Funds estimate for state aid, which shall only be
 6 used for such purpose.

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

16 **Sec. 98.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

17 Program No. 502 - Public Health Aid

	FY2025-26	FY2026-27
18 GENERAL FUND	5,783,060	5,783,060
19 CASH FUND	9,230,000	9,230,000
20 PROGRAM TOTAL	15,013,060	15,013,060

22 There is included in the appropriation to this program for FY2025-26
 23 \$5,783,060 General Funds and \$9,230,000 Cash Funds for state aid, which
 24 shall only be used for such purpose. There is included in the
 25 appropriation to this program for FY2026-27 \$5,783,060 General Funds and
 26 \$9,230,000 Cash Funds for state aid, which shall only be used for such
 27 purpose.

28 There is included in the amount shown as aid for this program for
 29 FY2025-26 \$2,100,000 General Funds and for FY2026-27 \$2,100,000 General
 30 Funds for the seven community health centers funded through Federal
 31 Program 330, Public Law 104-299, the federal Health Centers Consolidation

1 Act of 1996. Each of the following centers is to receive \$300,000:
2 Charles Drew Health Center, OneWorld Community Health Centers, East
3 Central District Health Department – Good Neighbor Community Health
4 Center, Community Action Partnership of Western Nebraska, Nebraska
5 Medicine Midtown Health Center, Bluestem Health, and Heartland Health
6 Center.

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

17 There is included in the amount shown as aid for this program for
18 FY2025-26 \$325,000 General Funds and \$750,000 Cash Funds from the
19 Nebraska Health Care Cash Fund and for FY2026-27 \$325,000 General Funds
20 and \$750,000 Cash Funds from the Nebraska Health Care Cash Fund for the
21 seven community health centers funded through Federal Program 330, Public
22 Law 104-299, the federal Health Centers Consolidation Act of 1996. Each
23 center is to receive an amount to be distributed proportionally based on
24 the previous fiscal year's number of uninsured clients as reported on the
25 Uniform Data System Report provided to the United States Department of
26 Health and Human Services Bureau of Primary Health Care. The distribution
27 shall be made to Charles Drew Health Center, OneWorld Community Health
28 Centers, East Central District Health Department – Good Neighbor
29 Community Health Center, Community Action Partnership of Western Nebraska
30 Health Center, Nebraska Medicine Midtown Health Center, Bluestem Health,
31 and Heartland Health Center.

1 There is included in the amount shown as aid for this program for
2 FY2025-26 \$1,898,246 General Funds and \$5,605,000 Cash Funds from the
3 Nebraska Health Care Cash Fund for public health departments. There is
4 included in the amount shown as aid for this program for FY2026-27
5 \$1,898,246 General Funds and \$5,605,000 Cash Funds from the Nebraska
6 Health Care Cash Fund for public health departments. There is included in
7 the amount shown in this section for FY2025-26 \$200,000 Cash Funds and
8 for FY2026-27 \$200,000 Cash Funds to be distributed equally among the
9 eighteen public health departments.

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

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

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

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

14 Program No. 514 - Health Aid

	FY2025-26	FY2026-27
15 GENERAL FUND	6,806,907	6,806,907
16 CASH FUND	20,525,817	20,525,817
17 FEDERAL FUND est.	84,079,725	84,079,725
18 PROGRAM TOTAL	111,412,449	111,412,449

20 There is included in the appropriation to this program for FY2025-26
 21 \$6,806,907 General Funds, \$20,525,817 Cash Funds, and \$84,079,725 Federal
 22 Funds estimate for state aid, which shall only be used for such purpose.

23 There is included in the appropriation to this program for FY2026-27
 24 \$6,806,907 General Funds, \$20,525,817 Cash Funds, and \$84,079,725 Federal
 25 Funds estimate for state aid, which shall only be used for such purpose.

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

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

8 There is included in the amount shown as aid for this program for
9 FY2025-26 \$200,000 Cash Funds from the Nebraska Health Care Cash Fund for
10 the Poison Control Center at the University of Nebraska Medical Center,
11 which shall only be used by the medical center for the Poison Control
12 Center. There is included in the amount shown as aid for this program for
13 FY2026-27 \$200,000 Cash Funds from the Nebraska Health Care Cash Fund for
14 the Poison Control Center at the University of Nebraska Medical Center,
15 which shall only be used by the medical center for the Poison Control
16 Center.

17 There is included in the amount shown as aid for this program for
18 FY2025-26 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to
19 carry out provisions of the Brain Injury Assistance Act. There is
20 included in the amount shown as aid for this program for FY2026-27
21 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to carry out
22 provisions of the Brain Injury Assistance Act.

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

28 There is included in the amount shown as aid for this program for
29 FY2025-26 up to \$70,000 General Funds and up to \$130,000 Cash Funds from
30 the Nebraska Health Care Cash Fund to contract with the University of
31 Nebraska Medical Center for the Nebraska Perinatal Quality Improvement

1 Collaborative. There is included in the amount shown as aid for this
2 program for FY2026-27 up to \$70,000 General Funds and up to \$130,000 Cash
3 Funds from the Nebraska Health Care Cash Fund to contract with the
4 University of Nebraska Medical Center for the Nebraska Perinatal Quality
5 Improvement Collaborative.

6 There is included in the amount shown as aid for this program for
7 FY2025-26 \$289,416 General Funds to contract for services for
8 implementation of a statewide drug disposal project. There is included in
9 the amount shown as aid for this program for FY2026-27 \$289,416 General
10 Funds to contract for services for implementation of a statewide drug
11 disposal project.

12 There is included in the amount shown as aid for this program for
13 FY2025-26 \$484,750 General Funds for citizen advocacy. There is included
14 in the amount shown as aid for this program for FY2026-27 \$484,750
15 General Funds for citizen advocacy.

16 There is included in the amount shown as aid for this program for
17 FY2025-26 up to \$542,000 General Funds for tuition reimbursement for
18 emergency medical services responders' initial and ongoing training.
19 There is included in the amount shown as aid for this program for
20 FY2026-27 up to \$542,000 General Funds for tuition reimbursement for
21 emergency medical services responders' initial and ongoing training.

22 There is included in the amount shown as aid for this program for
23 FY2025-26 \$2,700,000 Cash Funds from the Nebraska Health Care Cash Fund
24 for pediatric cancer research at the University of Nebraska Medical
25 Center, which shall only be used by the medical center for research on
26 pediatric cancer. There is included in the amount shown as aid for this
27 program for FY2026-27 \$2,700,000 Cash Funds from the Nebraska Health Care
28 Cash Fund for pediatric cancer research at the University of Nebraska
29 Medical Center, which shall only be used by the medical center for
30 research on pediatric cancer.

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

1 FY2025-26 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund for
 2 the University of Nebraska Medical Center, which shall only be used to
 3 contract with a nonprofit organization located in Nebraska which provides
 4 cancer screening, prevention, support, and education for all ninety-three
 5 counties in the state. There is included in the amount shown as aid for
 6 this program for FY2026-27 \$500,000 Cash Funds from the Nebraska Health
 7 Care Cash Fund for the University of Nebraska Medical Center, which shall
 8 only be used to contract with a nonprofit organization located in
 9 Nebraska which provides cancer screening, prevention, support, and
 10 education for all ninety-three counties in the state.

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

12 Program No. 559 - Care Management

	FY2025-26	FY2026-27
14 GENERAL FUND	2,315,560	2,315,560
15 PROGRAM TOTAL	2,315,560	2,315,560

16 There is included in the appropriation to this program for FY2025-26
 17 \$2,315,560 General 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 \$2,315,560 General Funds for state aid, which shall only be
 20 used for such purpose.

21 **Sec. 101.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

22 Program No. 571 - Community-Based Aging Services

	FY2025-26	FY2026-27
24 GENERAL FUND	9,407,019	9,407,019
25 FEDERAL FUND est.	9,469,241	9,469,241
26 PROGRAM TOTAL	18,876,260	18,876,260

27 There is included in the appropriation to this program for FY2025-26
 28 \$9,407,019 General Funds and \$9,469,241 Federal Funds estimate for state
 29 aid, which shall only be used for such purpose. There is included in the
 30 appropriation to this program for FY2026-27 \$9,407,019 General Funds and
 31 \$9,469,241 Federal Funds estimate for state aid, which shall only be used

1 for such purpose.

2 **Sec. 102.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
3 Program No. 621 - Stem Cell Research

	FY2025-26	FY2026-27
4		
5 CASH FUND	450,000	450,000
6 PROGRAM TOTAL	450,000	450,000
7 SALARY LIMIT	13,500	13,500

8 There is included in the appropriation to this program for FY2025-26
9 \$436,500 Cash Funds for state aid, which shall only be used for such
10 purpose. There is included in the appropriation to this program for
11 FY2026-27 \$436,500 Cash Funds for state aid, which shall only be used for
12 such purpose.

13 There is included in the appropriation to this program for FY2025-26
14 \$450,000 Cash Funds from the Nebraska Health Care Cash Fund. There is
15 included in the appropriation to this program for FY2026-27 \$450,000 Cash
16 Funds from the Nebraska Health Care Cash Fund.

17 **Sec. 103.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
18 Program No. 622 - Cancer Research

	FY2025-26	FY2026-27
19		
20 CASH FUND	3,799,452	3,799,452
21 PROGRAM TOTAL	3,799,452	3,799,452
22 SALARY LIMIT	111,739	111,739

23 There is included in the appropriation to this program for FY2025-26
24 an estimated \$3,291,113 Cash Funds for state aid, which shall only be
25 used for such purpose. There is included in the appropriation to this
26 program for FY2026-27 an estimated \$3,291,113 Cash Funds for state aid,
27 which shall only be used for such purpose.

28 **Sec. 104.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
29 Program No. 623 - Biomedical Research

	FY2025-26	FY2026-27
30		
31 CASH FUND	4,000,000	4,000,000

1 PROGRAM TOTAL 4,000,000 4,000,000

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

7 There is included in the amount shown as aid for this program for
8 FY2025-26 \$4,000,000 Cash Funds for biomedical research from the Nebraska
9 Health Care Cash Fund. There is included in the amount shown as aid for
10 this program for FY2026-27 \$4,000,000 Cash Funds for biomedical research
11 from the Nebraska Health Care Cash Fund. Forty percent of the
12 appropriated funds shall be distributed annually for contracts with
13 postsecondary educational institutions, other than the University of
14 Nebraska, having colleges of medicine in Nebraska and their affiliated
15 research hospitals in Nebraska, and sixty percent for contracts with
16 other postsecondary educational institutions, other than the University
17 of Nebraska, having colleges of medicine in Nebraska and their affiliated
18 research hospitals in Nebraska based on the percentage of all funds
19 expended by such institutions from the National Institutes of Health of
20 the United States Department of Health and Human Services in the prior
21 year as contained in a certified report of such expenditures to the
22 Department of Health and Human Services from such institutions, excluding
23 any such funds expended for research involving the use of human fetal
24 tissue obtained in connection with the performance of an induced abortion
25 or involving the use of human embryonic stem cells. Each recipient of
26 funds under this section shall report annually to the Legislature and to
27 the Governor regarding the use of such funds received. The report
28 required to be submitted to the Legislature by this section shall be
29 submitted electronically.

30 **Sec. 105.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES
31 Program No. 624 - Health Information Exchange

1		FY2025-26	FY2026-27
2	GENERAL FUND	4,774,860	4,774,860
3	FEDERAL FUND est.	9,957,274	9,957,274
4	PROGRAM TOTAL	14,732,134	14,732,134

5 **Sec. 106.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

6 Total expenditures by the Department of Transportation for permanent
7 and temporary salaries and per diems shall not exceed \$154,201,393 for
8 FY2025-26. Total expenditures by the Department of Transportation for
9 permanent and temporary salaries and per diems shall not exceed
10 \$158,297,289 for FY2026-27.

11 There is hereby appropriated for FY2025-26 \$543,900,000 from the
12 Highway Cash Fund to the Roads Operations Cash Fund, which fund is hereby
13 appropriated. There is included in the amount appropriated from the
14 Highway Cash Fund to the Roads Operations Cash Fund for FY2025-26
15 \$6,312,705 for assistance to the local transit authorities program and
16 intercity bus system assistance.

17 There is hereby appropriated for FY2026-27 \$550,700,000 from the
18 Highway Cash Fund to the Roads Operations Cash Fund, which fund is hereby
19 appropriated. There is included in the amount appropriated from the
20 Highway Cash Fund to the Roads Operations Cash Fund for FY2026-27
21 \$6,312,705 for assistance to the local transit authorities program and
22 intercity bus system assistance.

23 **Sec. 107.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

24 Program No. 26 - Administration and Services

25		FY2025-26	FY2026-27
26	CASH FUND est.	4,392,590	4,392,590
27	PROGRAM TOTAL	4,392,590	4,392,590

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

29 There is included in the appropriation to this program for FY2025-26
30 \$40,200 Cash Funds 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 \$40,200 Cash Funds for state aid, which shall only be used for
2 such purpose.

3 **Sec. 108.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

4 Program No. 301 - Public Airports

	FY2025-26	FY2026-27
5		
6 CASH FUND est.	39,348,300	39,348,300
7 FEDERAL FUND est.	20,000,000	12,000,000
8 PROGRAM TOTAL	59,348,300	51,348,300

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 \$37,700,300 Cash Funds estimate for state aid, which shall only be used
12 for such purpose. There is included in the appropriation to this program
13 for FY2026-27 \$37,700,300 Cash Funds estimate for state aid, which shall
14 only be used for such purpose.

15 **Sec. 109.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

16 Program No. 305 - Assistance to Local Transit Authorities

	FY2025-26	FY2026-27
17		
18 CASH FUND	6,312,705	6,312,705
19 PROGRAM TOTAL	6,312,705	6,312,705

20 There is included in the appropriation to this program for FY2025-26
21 \$6,312,705 Cash Funds for state aid, which shall only be used for such
22 purpose. There is included within state aid for FY2025-26 \$535,000 Cash
23 Funds for intercity bus system assistance and \$5,777,705 Cash Funds for
24 the public transportation assistance program.

25 There is included in the appropriation to this program for FY2026-27
26 \$6,312,705 Cash Funds for state aid, which shall only be used for such
27 purpose. There is included within state aid for FY2026-27 \$535,000 Cash
28 Funds for intercity bus system assistance and \$5,777,705 Cash Funds for
29 the public transportation assistance program.

30 **Sec. 110.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

31 Program No. 562 - Nebraska Broadband Office

	FY2025-26	FY2026-27
1		
2 CASH FUND est.	1,717,270	1,718,484
3 FEDERAL FUND est.	139,960,000	93,640,000
4 PROGRAM TOTAL	141,677,270	95,358,484

5 There is included in the appropriation to this program for FY2025-26
6 \$139,960,000 Federal Funds est. 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 \$93,640,000 Federal Funds est. for state aid, which shall
9 only be used for such purpose.

10 **Sec. 111.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

11 Program No. 568 - Highway Administration

	FY2025-26	FY2026-27
12		
13 CASH FUND est.	24,354,239	25,135,170
14 PROGRAM TOTAL	24,354,239	25,135,170

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

16 **Sec. 112.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

17 Program No. 569 - Construction

	FY2025-26	FY2026-27
18		
19 CASH FUND est.	1,036,513,917	1,041,229,385
20 PROGRAM TOTAL	1,036,513,917	1,041,229,385

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

22 It is the intent of the Legislature that the Department of
23 Transportation shall apply for and make maximum use of available federal
24 funding, including discretionary funding, on all highway construction
25 projects that are eligible for such assistance.

26 **Sec. 113.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

27 Program No. 572 - Service and Support

	FY2025-26	FY2026-27
28		
29 CASH FUND est.	35,743,773	36,169,714
30 PROGRAM TOTAL	35,743,773	36,169,714

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

2 **Sec. 114.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

3 Program No. 574 - Maintenance

	FY2025-26	FY2026-27
4		
5 CASH FUND est.	186,738,025	189,751,477
6 PROGRAM TOTAL	186,738,025	189,751,477

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

8 **Sec. 115.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

9 Program No. 596 - State-Owned Aircraft

	FY2025-26	FY2026-27
10		
11 CASH FUND est.	526,142	526,142
12 PROGRAM TOTAL	526,142	526,142

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

14 **Sec. 116.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

15 Program No. 901 - Facility Improvements

	FY2025-26	FY2026-27	FUTURE
16			
17 CASH FUND	-0-	4,800,000	-0-
18 PROGRAM TOTAL	-0-	4,800,000	-0-

19 The Department of Transportation is hereby authorized to prepare
20 program statements on and design and build the following projects:

21 Facility improvements – Falls City maintenance project

22 Facility improvements – general maintenance

23 **Sec. 117.** AGENCY NO. 28 – DEPARTMENT OF VETERANS' AFFAIRS

24 Program No. 511 - Veterans' Affairs

	FY2025-26	FY2026-27
25		
26 GENERAL FUND	55,426,293	57,014,347
27 CASH FUND	16,083,992	16,133,266
28 FEDERAL FUND est.	27,318,958	27,981,535
29 PROGRAM TOTAL	98,829,243	101,129,148
30 SALARY LIMIT	57,342,166	58,672,461

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

- 4 No. 36 - Departmental Administration
- 5 No. 37 - Veterans' Cemeteries
- 6 No. 510 - State Service Office
- 7 No. 519 - Central Nebraska Veterans' Home
- 8 No. 520 - Norfolk Veterans' Home
- 9 No. 521 - Western Nebraska Veterans' Home
- 10 No. 522 - Eastern Nebraska Veterans' Home

11 **Sec. 118.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

12 Program No. 304 - Nebraska Soil and Water Conservation Fund

	FY2025-26	FY2026-27
14 CASH FUND	2,550,000	2,550,000
15 PROGRAM TOTAL	2,550,000	2,550,000

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

18 There is included in the appropriation to this program for FY2025-26
19 \$2,550,000 Cash Funds for state aid, which shall only be used for such
20 purpose. There is included in the appropriation to this program for
21 FY2026-27 \$2,550,000 Cash Funds for state aid, which shall only be used
22 for such purpose.

23 **Sec. 119.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

24 Program No. 306 - Water Well Decommissioning

	FY2025-26	FY2026-27
26 CASH FUND	70,000	70,000
27 PROGRAM TOTAL	70,000	70,000

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

30 There is included in the appropriation to this program for FY2025-26
31 \$70,000 Cash Funds, plus any reappropriated amounts, for state aid, which

1 shall only be used for such purpose. There is included in the
2 appropriation to this program for FY2026-27 \$70,000 Cash Funds, plus any
3 reappropriated amounts, for state aid, which shall only be used for such
4 purpose.

5 **Sec. 120.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

6 Program No. 307 - Nebraska Resources Development Fund

7 The unexpended General Fund and Cash Fund appropriation balances
8 existing on June 30, 2025, are hereby reappropriated.

9 **Sec. 121.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

10 Program No. 309 - Natural Resources Water Quality Fund

11		FY2025-26	FY2026-27
12	CASH FUND	1,187,500	1,187,500
13	PROGRAM TOTAL	1,187,500	1,187,500

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

16 There is included in the appropriation to this program for FY2025-26
17 \$1,187,500 Cash Funds plus any reappropriated amounts, for state aid,
18 which shall only be used for such purpose. There is included in the
19 appropriation to this program for FY2026-27 \$1,187,500 Cash Funds plus
20 any reappropriated amounts, for state aid, which shall only be used for
21 such purpose.

22 **Sec. 122.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

23 Program No. 313 - Water Sustainability Fund

24		FY2025-26	FY2026-27
25	CASH FUND	10,865,033	10,865,033
26	PROGRAM TOTAL	10,865,033	10,865,033

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

29 There is included in the appropriation to this program for FY2025-26
30 \$10,865,033 Cash Funds, plus any reappropriated amounts, for state aid,
31 which shall only be used for such purpose. There is included in the

1 appropriation to this program for FY2026-27 \$10,865,033 Cash Funds, plus
2 any reappropriated amounts, for state aid, which shall only be used for
3 such purpose.

4 **Sec. 123.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

5 Program No. 314 - Critical Infrastructure Facilities

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

8 **Sec. 124.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

9 Program No. 319 - Water Projects

	FY2025-26	FY2026-27
10		
11 CASH FUND	67,800,000	67,800,000
12 PROGRAM TOTAL	67,800,000	67,800,000

13 There is included in the appropriation to this program for FY2025-26
14 \$67,800,000 Cash Funds from the Perkins County Canal Project Fund. There
15 is included in the appropriation to this program for FY2026-27
16 \$67,800,000 Cash Funds from the Perkins County Canal Project Fund.

17 There is included in the appropriation to this program for FY2025-26
18 \$5,000,000 Cash Funds from the Jobs and Economic Development Initiative
19 Fund. There is included in the appropriation to this program for
20 FY2026-27 \$5,000,000 Cash Funds from the Jobs and Economic Development
21 Initiative Fund.

22 **Sec. 125.** AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

23 Program No. 334 - Soil and Water Conservation

	FY2025-26	FY2026-27
24		
25 GENERAL FUND	10,708,426	10,758,426
26 CASH FUND	9,573,143	9,595,886
27 FEDERAL FUND est.	2,207,789	2,238,087
28 PROGRAM TOTAL	22,489,358	22,592,399
29 SALARY LIMIT	8,618,258	8,639,456

30 There is hereby reappropriated an amount certified by the Department
31 of Natural Resources to the budget administrator of the budget division

1 of the Department of Administrative Services of the unexpended General
2 Fund and Cash Fund appropriation balances existing on June 30, 2025, that
3 are allocated in budget subprograms 19, 20, 21, and 24 of Program 334.
4 Reappropriated funds shall be allocated to the same budget subprogram.

5 There is included in the appropriation to this program for FY2025-26
6 \$4,000,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal
7 Funds estimate, for state aid, which shall only be used for such purpose.

8 There is included in the appropriation to this program for FY2026-27
9 \$4,000,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal
10 Funds estimate, for state aid, which shall only be used for such purpose.

11 **Sec. 126.** AGENCY NO. 30 – STATE ELECTRICAL BOARD

12 Program No. 197 - Public Protection

	FY2025-26	FY2026-27
13		
14 CASH FUND	2,567,470	2,567,470
15 PROGRAM TOTAL	2,567,470	2,567,470
16 SALARY LIMIT	1,368,396	1,368,396

17 **Sec. 127.** AGENCY NO. 31 – MILITARY DEPARTMENT

18 Program No. 191 - Governor's Emergency Program - COVID-19

19 There is no salary limitation for this program.

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

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

23 **Sec. 128.** AGENCY NO. 31 – MILITARY DEPARTMENT

24 Program No. 192 - Governor's Emergency Program

	FY2025-26	FY2026-27
25		
26 GENERAL FUND	5,000,000	5,000,000
27 CASH FUND est.	250,000	250,000
28 FEDERAL FUND est.	4,500,000	4,500,000
29 PROGRAM TOTAL	9,750,000	9,750,000

30 There is no salary limitation for this program.

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

1 The unexpended General Fund and Cash Fund appropriation balances
2 existing on June 30, 2025, are hereby reappropriated.

3 There is included in the appropriation to this program for FY2025-26
4 \$5,000,000 General Funds, \$250,000 Cash Funds estimate, and \$4,500,000
5 Federal Funds estimate for state aid. There is included in the
6 appropriation to this program for FY2026-27 \$5,000,000 General Funds,
7 \$250,000 Cash Funds estimate, and \$4,500,000 Federal Funds estimate for
8 state aid.

9 Expenditures from this program shall not be restricted to state aid
10 if other expenditures are necessary to fulfill the goals of the
11 Governor's Emergency Program.

12 **Sec. 129.** AGENCY NO. 31 – MILITARY DEPARTMENT

13 Program No. 544 - National and State Guard

	FY2025-26	FY2026-27
14		
15 GENERAL FUND	4,028,893	4,116,342
16 CASH FUND	475,458	475,729
17 FEDERAL FUND est.	20,364,839	20,691,580
18 PROGRAM TOTAL	20,364,839	20,691,580
19 SALARY LIMIT	9,157,866	9,387,344

20 **Sec. 130.** AGENCY NO. 31 – MILITARY DEPARTMENT

21 Program No. 545 - Emergency Management

	FY2025-26	FY2026-27
22		
23 GENERAL FUND	1,332,391	1,368,139
24 CASH FUND est.	644,878	655,508
25 FEDERAL FUND est.	4,019,891	4,098,760
26 PROGRAM TOTAL	5,997,160	6,122,407
27 SALARY LIMIT	2,620,065	2,689,287

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

29 There is included in the appropriation to this program for FY2025-26
30 \$1,570,604 Federal Funds estimate for state aid, which shall only be used
31 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. 131.** AGENCY NO. 31 – MILITARY DEPARTMENT

4 Program No. 548 - Tuition Assistance

5		FY2025-26	FY2026-27
6	GENERAL FUND	1,052,793	1,052,793
7	PROGRAM TOTAL	1,052,793	1,052,793
8	SALARY LIMIT	-0-	-0-

9 There is included in the appropriation to this program for FY2025-26
10 \$1,052,793 General Funds for state aid, which shall only be used for such
11 purpose. There is included in the appropriation to this program for
12 FY2026-27 \$1,052,793 General Funds for state aid, which shall only be
13 used for such purpose.

14 **Sec. 132.** AGENCY NO. 31 – MILITARY DEPARTMENT

15 Program No. 927 - Federal-State Match Construction Projects

16		FY2025-26	FY2026-27	FUTURE
17	NEBRASKA CAPITAL			
18	CONSTRUCTION FUND	2,259,305	-0-	-0-
19	FEDERAL FUND est.	4,179,320	-0-	-0-
20	PROGRAM TOTAL	6,438,255	-0-	-0-

21 The Military Department is hereby authorized to engage in various
22 military master capital project agreements with the National Guard
23 Bureau, including projects at the Greenlief National Guard/Reserve
24 Center, the Mead Readiness Center, the Lincoln Readiness Center, the York
25 Readiness Center, the Sidney Readiness Center, and the Joint Forces
26 Headquarters Building.

27 **Sec. 133.** AGENCY NO. 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

28 Program No. 529 - Land Surveys

29		FY2025-26	FY2026-27
30	GENERAL FUND	490,394	499,990

1	CASH FUND	52,596	57,387
2	PROGRAM TOTAL	542,990	557,377
3	SALARY LIMIT	373,290	382,609

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

7 **Sec. 134.** AGENCY NO. 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS

8 Program No. 554 - Disputed Survey Settlements

9		FY2025-26	FY2026-27
10	CASH FUND	20,483	20,483
11	PROGRAM TOTAL	20,483	20,483

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

13 Program No. 582 - School Land Trust

14		FY2025-26	FY2026-27
15	CASH FUND est.	21,156,428	21,244,557
16	PROGRAM TOTAL	21,156,428	21,244,557

17 Cash Fund expenditures shall not be limited to the amount shown. The
18 appropriation contained in this program is provided pursuant to section
19 72-232.02.

20 **Sec. 136.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

21 Program No. 162 - Environmental Trust

22		FY2025-26	FY2026-27
23	CASH FUND	26,584,483	26,587,415
24	PROGRAM TOTAL	26,584,483	26,587,415
25	SALARY LIMIT	349,379	349,379

26 There is included in the appropriation to this program for FY2025-26
27 \$25,750,000 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 \$25,750,000 Cash Funds for state aid, which shall only be used
30 for such purpose.

1 **Sec. 137.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

2 Program No. 330 - Habitat Development

	FY2025-26	FY2026-27
3		
4 CASH FUND	9,058,142	9,142,061
5 FEDERAL FUND est.	3,902,555	3,904,505
6 PROGRAM TOTAL	12,960,697	13,046,566
7 SALARY LIMIT	2,162,492	2,213,933

8 There is included in the appropriation to this program for FY2025-26
9 \$1,725,000 Cash Funds for state aid, which shall only be used for such
10 purpose. There is included in the appropriation to this program for
11 FY2026-27 \$1,725,000 Cash Funds for state aid, which shall only be used
12 for such purpose.

13 **Sec. 138.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

14 Program No. 336 - Wildlife Conservation

	FY2025-26	FY2026-27
15		
16 GENERAL FUND	2,072,461	2,072,461
17 CASH FUND	34,599,480	34,724,393
18 FEDERAL FUND est.	4,336,114	4,407,304
19 PROGRAM TOTAL	41,008,055	41,204,158
20 SALARY LIMIT	19,610,744	20,085,216

21 There is included in the appropriation to this program for FY2025-26
22 \$585,000 Cash Funds for state aid, which shall only be used for such
23 purpose. There is included in the appropriation to this program for
24 FY2026-27 \$585,000 Cash Funds for state aid, which shall only be used for
25 such purpose.

26 **Sec. 139.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

27 Program No. 337 - Administration

	FY2025-26	FY2026-27
28		
29 GENERAL FUND	1,010,596	1,010,596
30 CASH FUND	7,507,380	7,655,864

1	PROGRAM TOTAL	8,517,976	8,666,460
2	SALARY LIMIT	3,911,425	4,000,185
3	Sec. 140. AGENCY NO. 33 – GAME AND PARKS COMMISSION		
4	Program No. 338 - Niobrara Council		
5		FY2025-26	FY2026-27
6	GENERAL FUND	52,500	52,500
7	CASH FUND	1,000	1,000
8	FEDERAL FUND est.	125,000	125,000
9	PROGRAM TOTAL	178,500	178,500

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

12 There is included in the appropriation to this program for FY2025-26
13 \$52,500 General Funds, \$1,000 Cash Funds, and \$125,000 Federal Funds
14 estimate for state aid, which shall only be used for such purpose. There
15 is included in the appropriation to this program for FY2026-27 \$52,500
16 General Funds, \$1,000 Cash Funds, and \$125,000 Federal Funds estimate for
17 state aid, which shall only be used for such purpose.

18 **Sec. 141.** AGENCY NO. 33 – GAME AND PARKS COMMISSION
19 Program No. 549 - Parks - Administration and Operation

20		FY2025-26	FY2026-27
21	GENERAL FUND	2,816,945	2,816,945
22	CASH FUND	35,672,890	35,425,504
23	FEDERAL FUND est.	50,000	50,000
24	PROGRAM TOTAL	38,539,835	38,292,449
25	SALARY LIMIT	17,790,788	18,211,762

26 **Sec. 142.** AGENCY NO. 33 – GAME AND PARKS COMMISSION
27 Program No. 550 - Planning and Trails Coordination

28		FY2025-26	FY2026-27
29	GENERAL FUND	559,668	559,668
30	CASH FUND	2,327,625	2,367,878

1	FEDERAL FUND est.	113,261	115,418
2	PROGRAM TOTAL	3,000,554	3,042,964
3	SALARY LIMIT	1,210,715	1,255,966

4 It is the intent of the Legislature that the amount expended for the
5 development and maintenance of boundary fences along the Cowboy Trail be
6 limited to \$64,000 Cash Funds during each fiscal year.

7 The unexpended Cash Fund appropriation balance existing on June 30,
8 2025, is hereby reappropriated, up to \$8,300,000 to fund the MOPAC trail.

9 Any reappropriated amounts are hereby designated as state aid and
10 shall only be used for such purpose.

11 **Sec. 143.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

12 Program No. 617 - Engineering and Area Maintenance

13		FY2025-26	FY2026-27
14	GENERAL FUND	1,856,948	1,856,948
15	CASH FUND	2,401,535	2,419,550
16	PROGRAM TOTAL	4,258,483	4,276,498
17	SALARY LIMIT	2,210,638	2,219,073

18 **Sec. 144.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

19 Program No. 628 - Credit Card Discount Sales

20		FY2025-26	FY2026-27
21	CASH FUND est.	852,205	715,205
22	PROGRAM TOTAL	852,205	715,205

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

24 **Sec. 145.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

25 Program No. 846 - Nebraska Public Safety Communication System

26		FY2025-26	FY2026-27
27	GENERAL FUND	16,029	16,029
28	CASH FUND	318,971	318,971
29	PROGRAM TOTAL	335,000	335,000

30 **Sec. 146.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

1	Program No. 900 - State Park System Facility Improvements			
2		FY2025-26	FY2026-27	FUTURE
3	CASH FUND	1,200,000	-0-	-0-
4	PROGRAM TOTAL	1,200,000	-0-	-0-

5 The Game and Parks Commission is hereby authorized to develop new,
6 maintain, and improve boating facilities and fishing access amenities.

7 **Sec. 147.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

8	Program No. 901 - State Parks Facilities Deferred Maintenance			
9		FY2025-26	FY2026-27	FUTURE
10	CASH FUND	5,500,000	5,500,000	-0-
11	PROGRAM TOTAL	5,500,000	5,500,000	-0-

12 The Game and Parks Commission is hereby authorized to make deferred
13 repairs and maintenance improvements at facilities in the state park
14 system and replace and upgrade facilities in the state park system with
15 the appropriation to this program.

16 **Sec. 148.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

17	Program No. 965 - Water Recreation Enhancement		
18		FY2025-26	FY2026-27
19	CASH FUND	-0-	-0-
20	PROGRAM TOTAL	-0-	-0-

21 The unexpended Cash Fund appropriation balance existing on June 30,
22 2025, is hereby reappropriated, up to \$22,000,000 for projects identified
23 in this section.

24 The Game and Parks Commission is hereby authorized to provide
25 recreational upgrades at Lake McConaughy State Recreation Area, Lewis and
26 Clark State Recreation Area, and Niobrara State Park which may include,
27 but are not limited to, campground expansion, road repairs, and other
28 projects to increase access and enjoyments.

29 **Sec. 149.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

30 Program No. 967 - State Park Improvements

1		FY2025-26	FY2026-27
2	CASH FUND	-0-	-0-
3	PROGRAM TOTAL	-0-	-0-

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

6 The Game and Parks Commission is hereby authorized to complete
7 projects at Fort Robinson State Park, including the removal of the dam at
8 Carter P. Johnson Lake, the restoration of Soldier Creek, and interior
9 upgrades to existing lodging units.

10 The Game and Parks Commission is hereby authorized to renovate the
11 lodge at Eugene T. Mahoney State Park.

12 **Sec. 150.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

13 Program No. 969 - State Recreation Areas

14		FY2025-26	FY2026-27
15	CASH FUND est.	500,000	500,000
16	PROGRAM TOTAL	500,000	500,000

17 The Game and Parks Commission is hereby authorized to make state
18 recreation area improvements statewide with the appropriation to this
19 program.

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

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

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

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

28 **Sec. 151.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

29 Program No. 971 - Special Use Areas

30		FY2025-26	FY2026-27
31	CASH FUND est.	475,000	365,000

1 PROGRAM TOTAL 475,000 365,000

2 The Game and Parks Commission is hereby authorized to build,
3 maintain, and repair facilities required for holding and studying bighorn
4 sheep.

5 **Sec. 152.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

6 Program No. 972 - Administrative Facilities - IMPR

7 FY2025-26 FY2026-27

8 CASH FUND est. 2,610,000 445,000

9 PROGRAM TOTAL 2,610,000 445,000

10 The Game and Parks Commission is hereby authorized to make
11 improvements to administrative facilities for the Lincoln headquarters.

12 **Sec. 153.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

13 Program No. 973 - Fish Production

14 FY2025-26 FY2026-27

15 CASH FUND est. 2,500,000 2,500,000

16 PROGRAM TOTAL 2,500,000 2,500,000

17 The Game and Parks Commission is hereby authorized to upgrade,
18 maintain, and repair fisheries facilities at the Calamus, North Platte,
19 Rock Creek, and Valentine hatcheries.

20 **Sec. 154.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

21 Program No. 975 - Emergency Repairs - Parks

22 FY2025-26 FY2026-27 FUTURE

23 CASH FUND 500,000 500,000 -0-

24 PROGRAM TOTAL 500,000 500,000 -0-

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

28 **Sec. 155.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

29 Program No. 976 - Emergency Repairs - Wildlife

30 FY2025-26 FY2026-27

1	CASH FUND est.	685,000	151,000
2	PROGRAM TOTAL	685,000	151,000

3 The Game and Parks Commission is hereby authorized to make emergency
4 repairs to Oak Valley and George Syllas facilities impacted by flooding,
5 and match federal funding from the Federal Emergency Management Agency.

6 **Sec. 156.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

7 Program No. 979 - Cowboy Trail Emergency Repairs

8		FY2025-26	FY2026-27
9	CASH FUND est.	544,000	250,000
10	PROGRAM TOTAL	544,000	250,000

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

13 **Sec. 157.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

14 Program No. 981 - Aquatic Habitat Enhancement and Restoration

15		FY2025-26	FY2026-27	FUTURE
16	CASH FUND	1,500,000	1,500,000	-0-
17	PROGRAM TOTAL	1,500,000	1,500,000	-0-

18 The Game and Parks Commission is hereby authorized to enhance and
19 rehabilitate aquatic habitat statewide with the appropriation to this
20 program.

21 **Sec. 158.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

22 It is the intent of the Legislature that the Game and Parks
23 Commission may apply for and make maximum use of federal funding on all
24 capital construction projects which are eligible for such assistance. It
25 is the intent of the Legislature that all funds appropriated to the Game
26 and Parks Commission for capital construction projects may be spent for
27 the purpose of the original appropriation.

28 **Sec. 159.** AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION

29 Program No. 252 - Library and Information Services

30		FY2025-26	FY2026-27
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1	GENERAL FUND	3,140,282	3,140,282
2	CASH FUND	45,484	45,484
3	FEDERAL FUND est.	1,150,790	1,194,417
4	PROGRAM TOTAL	4,336,556	4,380,183
5	SALARY LIMIT	2,841,411	2,915,673

6 **Sec. 160.** AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION
7 Program No. 302 - Library Development

8		FY2025-26	FY2026-27
9	GENERAL FUND	1,481,153	1,481,153
10	FEDERAL FUND est.	515,030	515,030
11	PROGRAM TOTAL	1,996,183	1,996,183

12 There is included in the appropriation to this program for FY2025-26
13 \$1,481,153 General Funds and \$515,030 Federal Funds estimate for state
14 aid, which shall only be used for such purpose. There is included in the
15 appropriation to this program for FY2026-27 \$1,481,153 General Funds and
16 \$515,030 Federal Funds estimate for state aid, which shall only be used
17 for such purpose.

18 **Sec. 161.** AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION
19 Program No. 73 - Licensing and Regulation

20		FY2025-26	FY2026-27
21	GENERAL FUND	2,009,807	2,009,807
22	CASH FUND	70,719	70,719
23	PROGRAM TOTAL	2,080,526	2,080,526
24	SALARY LIMIT	1,055,475	1,055,475

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

27 **Sec. 162.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION
28 Program No. 74 - Enforcement of Standards - Horseracing

29		FY2025-26	FY2026-27
30	CASH FUND est.	637,360	640,309

1	PROGRAM TOTAL	637,360	640,309
2	SALARY LIMIT	335,700	337,612

3 There is included in the appropriation to this program for FY2025-26
4 \$120,000 Cash Funds for state aid, which shall only be used for such
5 purpose. There is included in the appropriation to this program for
6 FY2026-27 \$120,000 Cash Funds for state aid, which shall only be used for
7 such purpose.

8 **Sec. 163.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

9 Program No. 81 - Racetrack Gaming

10		FY2025-26	FY2026-27
11	CASH FUND	5,856,615	5,946,200
12	PROGRAM TOTAL	5,856,615	5,946,200
13	SALARY LIMIT	3,580,371	3,631,285

14 **Sec. 164.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

15 Program No. 87 - Casino Tax Revenue

16		FY2025-26	FY2026-27
17	CASH FUND est.	25,000,000	25,000,000
18	PROGRAM TOTAL	25,000,000	25,000,000

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

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

25 **Sec. 165.** AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT

26 Program No. 530 - Court Administration

27		FY2025-26	FY2026-27
28	CASH FUND	5,625,320	5,625,320
29	FEDERAL FUND est.	64,358	64,358
30	PROGRAM TOTAL	5,689,678	5,689,678

1 SALARY LIMIT 3,212,677 3,294,400

2 It is the intent of the Legislature that the Nebraska Workers'
3 Compensation Court submit a report electronically to the Appropriations
4 Committee of the Legislature by December 31, 2027. Such report shall
5 include the following for the most recently completed four fiscal years
6 and a projection for the upcoming two fiscal years: (1) Staffing patterns
7 and number of full-time equivalent employees for the agency; (2) claims
8 addressed; (3) cash fund revenue from workers' compensation assessments;
9 (4) expenditures for agency operations; and (5) information regarding
10 workload per employee, including any adjustments to the number of agency
11 employees commensurate with a diminishing of the number of claims over
12 time.

13 **Sec. 166.** AGENCY NO. 39 – NEBRASKA BRAND COMMITTEE

14 Program No. 75 - Nebraska Brand Committee

15		FY2025-26	FY2026-27
16	CASH FUND	6,524,146	6,713,941
17	PROGRAM TOTAL	6,524,146	6,713,941
18	SALARY LIMIT	4,036,753	4,127,577

19 **Sec. 167.** AGENCY NO. 40 – NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING
20 BOARD

21 Program No. 76 - Enforcement of Standards - Automotive Industry

22		FY2025-26	FY2026-27
23	CASH FUND	962,571	989,267
24	PROGRAM TOTAL	962,571	989,267
25	SALARY LIMIT	648,899	662,166

26 **Sec. 168.** AGENCY NO. 41 – STATE REAL ESTATE COMMISSION

27 Program No. 77 - Enforcement of Standards - Real Estate

28		FY2025-26	FY2026-27
29	CASH FUND	1,534,216	1,534,218
30	PROGRAM TOTAL	1,534,216	1,534,218

1	SALARY LIMIT	762,176	762,176
2	Sec. 169. AGENCY NO. 45 – BOARD OF BARBER EXAMINERS		
3	Program No. 80 - Enforcement of Standards - Barbering		
4		FY2025-26	FY2026-27
5	CASH FUND	199,101	199,101
6	PROGRAM TOTAL	199,101	199,101
7	SALARY LIMIT	125,579	125,579
8	Sec. 170. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES		
9	Program No. 200 - Operations		
10		FY2025-26	FY2026-27
11	GENERAL FUND	360,770,509	370,070,652
12	CASH FUND	7,586,125	2,586,125
13	FEDERAL FUND est.	2,296,659	2,296,659
14	REVOLVING FUND est.	22,931,818	23,230,740
15	PROGRAM TOTAL	393,585,111	398,184,176
16	SALARY LIMIT	225,579,347	230,461,610

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

19 There is included in the salary limitations provided by this section
20 \$5,003,370 for FY2025-26 and \$5,003,370 for FY2026-27 for Revolving Fund
21 salaries for program classifications 390 and 563, that shall not be
22 limited to the amounts shown.

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

- 26 No. 260 - Nebraska Correctional Youth Facility
- 27 No. 300 - Tecumseh Correctional Center
- 28 No. 368 - Lincoln Community Corrections Center
- 29 No. 369 - Omaha Community Corrections Center
- 30 No. 370 - Central Office

- 1 No. 372 - Nebraska State Penitentiary
- 2 No. 373 - Nebraska Center for Women - York
- 3 No. 375 - Diagnostic and Evaluation Center
- 4 No. 376 - Lincoln Correctional Center
- 5 No. 377 - Omaha Correctional Center
- 6 No. 386 - McCook Incarceration Work Camp
- 7 No. 389 - Adult Parole Program
- 8 No. 390 - Federal Surplus Property
- 9 No. 391 - Reception and Treatment Center
- 10 No. 495 - Department Central Warehouse
- 11 No. 563 - Correctional Industries

12 Revolving Fund expenditures shall not be limited to the amounts
13 shown.

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

16 **Sec. 171.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

17 Program No. 213 - Corrections Workforce Recruitment and Development

	FY2025-26	FY2026-27
18 GENERAL FUND	973,465	973,465
19 PROGRAM TOTAL	973,465	973,465

21 **Sec. 172.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

22 Program No. 214 - Vocational and Life Skills

	FY2025-26	FY2026-27
23 GENERAL FUND	6,251,299	6,313,029
24 CASH FUND	4,800,000	8,300,000
25 REVOLVING FUND	116,450	116,450
26 PROGRAM TOTAL	11,167,749	14,729,479
27 SALARY LIMIT	1,799,490	1,832,706

29 (1) There is included in the appropriation to this program for
30 FY2025-26 \$4,000,000 General Funds and \$4,800,000 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 \$4,000,000 General Funds and
2 \$8,300,000 Cash Funds for state aid, which shall only be used for such
3 purpose.

4 (2) It is the intent of the Legislature that \$500,000 General Funds
5 and \$500,000 Cash Funds of the amounts shown as state aid in both
6 FY2025-26 and FY2026-27 be awarded to organizations that provide paid
7 preparatory training programs, preapprenticeship programs, or other paid
8 training that leads directly into a federal registered apprenticeship
9 program and that the grants require a minimum one-to-one cash or in-kind
10 matching contribution. Unallocated grant funds held by the Department of
11 Correctional Services at the end of the fiscal year shall be
12 reappropriated for the next fiscal year.

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

1 (4) The unexpended Cash Fund appropriation balance existing on June
2 30, 2025, up to \$4,800,000, is hereby reappropriated for the purpose of
3 state aid.

4 **Sec. 173.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

5 Program No. 725 - Building Depreciation Charges

	FY2025-26	FY2026-27
6 GENERAL FUND	71,915	71,915
7 PROGRAM TOTAL	71,915	71,915

9 There is included in the appropriation to this program for FY2025-26
10 \$71,915 General Funds for state building rental depreciation charges,
11 which shall only be used for such purpose. There is included in the
12 appropriation to this program for FY2026-27 \$71,915 General Funds for
13 state building rental depreciation charges, which shall only be used for
14 such purpose.

15 **Sec. 174.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

16 Program No. 905 - Correctional Facilities: Site Selection and
17 Planning

	FY2025-26	FY2026-27	FUTURE
18 NEBRASKA CAPITAL			
19 CONSTRUCTION FUND	135,000,000	10,000,000	-0-
20 PROGRAM TOTAL	135,000,000	10,000,000	-0-

22 The Department of Correctional Services is hereby authorized to
23 continue the process of acquiring property for, designing, constructing,
24 and developing a new multi-custody-level correctional facility with
25 capacity to house approximately one thousand five hundred twelve inmates,
26 with a mix of maximum, medium, and minimum custody beds, including site
27 selection and an option to purchase.

28 **Sec. 175.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

29 Program No. 913 - Security System Upgrades

	FY2025-26	FY2026-27	FUTURE
30 NEBRASKA CAPITAL			

1	CONSTRUCTION FUND	2,500,000	2,500,000	-0-
2	PROGRAM TOTAL	2,500,000	2,500,000	-0-

3 The Department of Correctional Services is hereby authorized to
 4 upgrade security system components at various Department of Correctional
 5 Services facilities statewide, including, but not limited to: Replacement
 6 of door controls and perimeter detection systems, upgrade of existing
 7 video equipment, and upgrade and replacement of security camera systems.

8 **Sec. 176.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES
 9 Program No. 914 - Infrastructure and Maintenance

10		FY2025-26	FY2026-27	FUTURE
11	NEBRASKA CAPITAL			
12	CONSTRUCTION FUND	4,000,000	4,000,000	-0-
13	PROGRAM TOTAL	4,000,000	4,000,000	-0-

14 The Department of Correctional Services is hereby authorized to
 15 undertake various high priority infrastructure and maintenance projects
 16 related to facility roofing, electrical, boiler/chiller/HVAC, fire and
 17 life safety, and other needs, which projects the Task Force for Building
 18 Renewal is unable to fully address.

19 **Sec. 177.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS
 20 COMMISSION

21 Program No. 533 - Network Operations

22		FY2025-26	FY2026-27
23	GENERAL FUND	11,004,854	11,004,854
24	CASH FUND	439,717	571,638
25	PROGRAM TOTAL	11,444,571	11,576,492
26	SALARY LIMIT	3,733,692	3,810,035

27 **Sec. 178.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS
 28 COMMISSION

29 Program No. 566 - Public Radio

30		FY2025-26	FY2026-27
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1	GENERAL FUND	552,703	552,703
2	CASH FUND	35,935	44,528
3	PROGRAM TOTAL	588,638	597,231
4	SALARY LIMIT	176,067	181,107

5 The limitation on expenditures for permanent and temporary salaries
6 and per diems contained in this section does not include expenditures
7 from trust funds.

8 **Sec. 179.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS
9 COMMISSION

10 Program No. 925 - Translator Replacement

	FY2025-26	FY2026-27	FUTURE
12	NEBRASKA CAPITAL		
13	CONSTRUCTION FUND	150,000	-0-
14	PROGRAM TOTAL	150,000	-0-

15 The Nebraska Educational Telecommunications Commission is hereby
16 authorized to convert three existing VHF television translators to UHF in
17 northwestern Nebraska.

18 **Sec. 180.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
19 EDUCATION

20 Program No. 640 - Postsecondary Education Coordination

	FY2025-26	FY2026-27
22	GENERAL FUND	1,499,050
23	CASH FUND	60,828
24	PROGRAM TOTAL	1,559,878
25	SALARY LIMIT	1,078,501

26 There is included in the appropriation to this program for FY2025-26
27 an estimated \$115,000 General Funds and for FY2026-27 an estimated
28 \$115,000 General Funds for Midwestern Higher Education Compact state
29 membership dues.

30 **Sec. 181.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY

1 EDUCATION

2 Program No. 690 - Nebraska Opportunity Grant Program

	FY2025-26	FY2026-27
4 GENERAL FUND	7,093,430	7,093,430
5 CASH FUND	16,854,872	16,854,872
6 PROGRAM TOTAL	23,948,302	23,948,302

7 There are no personal services included in the appropriations in
8 this section.

9 There is included in the appropriation to this program for FY2025-26
10 \$7,093,430 General Funds and \$16,854,872 Cash Funds for state aid, which
11 shall only be used for such purpose. There is included in the
12 appropriation to this program for FY2026-27 \$7,093,430 General Funds and
13 \$16,854,872 Cash Funds for state aid, which shall only be used for such
14 purpose.

15 **Sec. 182.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
16 EDUCATION

17 Program No. 691 - Access College Early Scholarship Program

	FY2025-26	FY2026-27
19 GENERAL FUND	1,500,000	1,500,000
20 PROGRAM TOTAL	1,500,000	1,500,000

21 There are no personal services included in the appropriations in
22 this section.

23 There is included in the appropriation to this program for FY2025-26
24 \$1,500,000 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 \$1,500,000 General Funds for state aid, which shall only be
27 used for such purpose.

28 **Sec. 183.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
29 EDUCATION

30 Program No. 692 - Higher Education Financial Aid

	FY2025-26	FY2026-27
31		

1	GENERAL FUND	8,000,000	8,000,000
2	CASH FUND	4,895,123	4,899,231
3	PROGRAM TOTAL	12,895,123	12,899,231
4	SALARY LIMIT	216,875	219,841

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

10 There is included in the amount shown as aid for this program for
11 FY2025-26 \$8,000,000 General Funds for state aid for Nebraska Career
12 Scholarships, of which \$4,000,000 shall be allocated to community
13 colleges and \$4,000,000 shall be allocated to private nonprofit Nebraska
14 postsecondary institutions. There is included in the amount shown as aid
15 for this program for FY2026-27 \$8,000,000 General Funds for state aid for
16 Nebraska Career Scholarships, of which \$4,000,000 shall be allocated to
17 community colleges and \$4,000,000 shall be allocated to private nonprofit
18 Nebraska postsecondary institutions.

19 There is included in the appropriation to this program for FY2025-26
20 \$4,555,200 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 \$4,555,200 Cash Funds for state aid, which shall only be used
23 for such purpose.

24 **Sec. 184.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY
25 EDUCATION

26 Program No. 695 - Guaranty Recovery Program

	FY2025-26	FY2026-27
28 CASH FUND	8,000	8,000
29 PROGRAM TOTAL	8,000	8,000

30 There is included in the appropriation to this program for FY2025-26
31 \$8,000 Cash Funds for state aid, which shall only be used for such

1 purpose. There is included in the appropriation to this program for
2 FY2026-27 \$8,000 Cash Funds for state aid, which shall only be used for
3 such purpose.

4 **Sec. 185.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE
5 COLLEGES

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

	FY2025-26	FY2026-27
7 GENERAL FUND	72,780,555	72,780,555
8 CASH FUND est.	45,813,892	45,813,892
9 FEDERAL FUND est.	52,120,000	52,120,000
10 REVOLVING FUND est.	10,239,058	10,239,058
11 PROGRAM TOTAL	180,953,505	180,953,505

12
13 (1) There is included in the appropriation to this program for
14 FY2025-26 \$4,240,000 General Funds for state aid for Nebraska Career
15 Scholarships, which shall only be used for such purpose. There is
16 included in the appropriation to this program for FY2026-27 \$4,240,000
17 General Funds for state aid for Nebraska Career Scholarships, which shall
18 only be used for such purpose.

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

22 (3) There is included in the appropriation to this program for
23 FY2025-26 \$600,000 General Funds for state aid for the Rural Health
24 Opportunity Program and Public Health Early Admission Student Track
25 scholarships. There is included in the appropriation to this program for
26 FY2026-27 \$600,000 General Funds for state aid for the Rural Health
27 Opportunity Program and Public Health Early Admission Student Track
28 scholarships.

29 (4) It is the intent of the Legislature that upon the approval of
30 the Board of Trustees of the Nebraska State Colleges, the System Office
31 of the Nebraska State Colleges may divide and distribute the funds

1 appropriated to this program among Chadron State College, Peru State
2 College, Wayne State College, and the System Office of the Nebraska State
3 Colleges.

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

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

14 (7) The Legislature reaffirms its commitment to long-range and
15 short-range computer planning by the Nebraska state colleges. It is the
16 intent of the Legislature that comprehensive computer plans of the
17 Nebraska state colleges be updated biennially and submitted to the
18 Legislative Fiscal Analyst, the Department of Administrative Services,
19 and the Coordinating Commission for Postsecondary Education on or before
20 October 15 of each odd-numbered year. The plans required to be submitted
21 to the Legislative Fiscal Analyst by this section shall be submitted
22 electronically.

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

29 (9) It is the intent of the Legislature for the Board of Trustees of
30 the Nebraska State Colleges to utilize a trust fund to record revenue and
31 expenses for the Corrections Workforce Development Pathway program at

1 Peru State College.

2 **Sec. 186.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE
3 COLLEGES

4 Program No. 903 - State College Facilities - Sports Facilities
5 Projects

	FY2025-26	FY2026-27	FUTURE
6 CASH FUND	300,000	300,000	3,000,000
8 PROGRAM TOTAL	300,000	300,000	3,000,000

9 The Board of Trustees of the Nebraska State Colleges is hereby
10 authorized to renovate and construct or improve facilities for
11 intercollegiate athletics and student fitness, recreation, and sport
12 activities at the Nebraska State Colleges.

13 **Sec. 187.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE
14 COLLEGES

15 Program No. 919 - State College Facilities Program

	FY2025-26	FY2026-27	FUTURE
17 GENERAL FUND	1,125,000	1,125,000	25,705,000
18 REVOLVING FUND est.	1,440,000	1,440,000	18,720,000
19 PROGRAM TOTAL	2,565,000	2,565,000	44,425,000

20 The Legislature hereby acknowledges and reaffirms the directive made
21 by sections 85-423, 85-424, and 85-425, which authorizes the Board of
22 Trustees of the Nebraska State Colleges to make expenditures from the
23 State College Facilities Program exclusively for projects outlined in
24 section 85-424.

25 **Sec. 188.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE
26 COLLEGES

27 Program No. 920 - Board Facilities Fee Fund Projects

	FY2025-26	FY2026-27	FUTURE
29 REVOLVING FUND est.	930,000	930,000	9,300,000
30 PROGRAM TOTAL	930,000	930,000	9,300,000

31 The Legislature hereby acknowledges and reaffirms provisions of

1 section 85-328 which authorize amounts accumulated in the State College
2 Facility Fee Fund to be expended for the purpose of paying the cost of
3 capital improvement projects approved by the Board of Trustees of the
4 Nebraska State Colleges for facilities on campuses or lands owned or
5 controlled by the board.

6 **Sec. 189.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE
7 COLLEGES

8 Program No. 933 - Chadron State College Math Science Building

	FY2025-26	FY2026-27	FUTURE
9 GENERAL FUND	2,216,000	2,216,000	17,728,000
10 PROGRAM TOTAL	2,216,000	2,216,000	17,728,000

11
12 The board is authorized to renovate and construct an addition to the
13 Math Science Building at Chadron State College. The amount of project
14 costs to be met by appropriations pursuant to this section is estimated
15 at \$24,094,000. The board is further authorized to expend such other
16 amounts as it may secure from other sources for completion of the
17 projects.

18 Beginning with the fiscal year commencing July 1, 2013, and
19 continuing through the fiscal year ending June 30, 2035, the Legislature
20 shall appropriate each fiscal year from the General Fund an amount not
21 less than \$2,216,000 to be used by the board to pay the costs of
22 renovating and constructing an addition to the Math Science Building at
23 Chadron State College. The board may enter into long-term financing
24 contracts with any person, firm, or corporation for the Math Science
25 Building project. The payments of the costs of the projects may occur
26 over a contract period not to extend beyond June 30, 2035.

27 The board shall not pledge the credit of the State of Nebraska for
28 the payment of any sum owing on account of such contract, except that
29 there may be pledged for the payment of any such contract any
30 appropriations made by the Legislature for such purpose. No contract
31 shall be entered into pursuant to this section without prior approval by

1 resolution by the board. The board may also convey, lease, or lease back
2 all or any part of the Math Science Building project and the land on
3 which such project is situated to such person, firm, or corporation as
4 the board may contract with pursuant to this section to facilitate the
5 long-term payment of the costs of the Math Science Building project. Any
6 such conveyance or lease shall provide that when the costs of the Math
7 Science Building project have been paid, together with interest and other
8 costs thereon, the Math Science Building project and the land on which
9 such project is located shall become the property of the board. The board
10 may schedule contractual payments on a monthly, quarterly, or semiannual
11 basis consistent with the state fiscal year. On or before August 31,
12 2035, any funds appropriated from the General Fund for the project held
13 in the state treasury and held by any trustee which are not necessary to
14 meet the terms of any long-term financing agreements entered into
15 pursuant to this section shall be transferred to the General Fund.

16 The Legislature finds and determines that the Math Science Building
17 project is of critical importance to the State of Nebraska. It is the
18 intent of the Legislature that the appropriations for the Math Science
19 Building project shall not be reduced until all contracts and securities
20 relating to the construction and financing of the Math Science Building
21 project is completed or paid but in no case shall such appropriations
22 extend beyond the fiscal year ending June 30, 2035.

23 No amount appropriated pursuant to this section may be applied by
24 the board to a project or financing to complete renovation of and
25 construction of an addition to the Math Science Building until existing
26 financing contracts of the board related to the Rangeland Center and U.S.
27 Conn Library projects have been provided for or paid.

28 **Sec. 190.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

29 Program No. 781 - University - Administration

30 (1) There is hereby appropriated to the Board of Regents of the
31 University of Nebraska for expenditure and distribution to the campuses

1 by the University of Nebraska Central Administration the following sums
2 of money.

3		FY2025-26	FY2026-27
4	GENERAL FUND	684,987,715	684,987,715
5	PROGRAM TOTAL	684,987,715	684,987,715

6 (2) There is included in the appropriation to this program for
7 FY2025-26 \$8,000,000 General Funds for state aid for Nebraska Career
8 Scholarships, which shall only be used for such purpose. There is
9 included in the appropriation to this program for FY2026-27 \$8,000,000
10 General Funds for state aid for Nebraska Career Scholarships, which shall
11 only be used for such purpose.

12 (3) The unexpended General Fund appropriation balance existing on
13 June 30, 2025, from the appropriation for the Nebraska Career Scholarship
14 program is hereby reappropriated.

15 (4) It is intended that the University of Nebraska Central
16 Administration, upon approval of the Board of Regents of the University
17 of Nebraska, divide and distribute the funds appropriated in this section
18 among all the campuses and the central administration, including the
19 Nebraska College of Technical Agriculture at Curtis. At the direction of
20 the board, these funds may be supplemented by Cash Funds, Federal Funds,
21 Revolving Funds, and Trust Funds.

22 (5) There is included in the appropriation to this program for
23 FY2025-26 an estimated \$3,711,792 General Funds and for FY2026-27 an
24 estimated \$3,711,792 General Funds for the Nebraska College of Technical
25 Agriculture at Curtis.

26 (6) There is included in the appropriation to this program for
27 FY2025-26 an estimated \$2,804,862 General Funds and for FY2026-27 an
28 estimated \$2,804,862 General Funds for the Nebraska Forest Service
29 Program.

30 (7) There is included in the appropriation to this program for
31 FY2025-26 \$1,800,000 General Funds and for FY2026-27 \$1,800,000 General

1 Funds for pediatric cancer of which \$1,500,000 per year is for pediatric
2 cancer research and \$300,000 per year is for pediatric cancer
3 specialists.

4 (8) There is included in the appropriation to this program \$400,000
5 General Funds for FY2025-26 and \$400,000 General Funds for FY2026-27 for
6 the University of Nebraska to partner with the Department of Correctional
7 Services, the regional centers, or both to develop and offer programs for
8 students studying to become behavioral health professionals. Such
9 programs shall include clinical rotations at the Department of
10 Correctional Services, the regional center, or both, clinical
11 supervision, stipends, and student coordination and recruitment services.
12 The University of Nebraska shall include a report on the outcomes of such
13 recruitment efforts with its biennial budget request submitted in 2026
14 and 2028. The reports shall include information on whether the students
15 that participated in the clinical rotations subsequently worked in
16 Nebraska as behavioral health professionals.

17 (9) There is included in the appropriation to this program for
18 FY2025-26 \$500,000 General Funds for the Robert B. Daugherty Water for
19 Food Global Institute to support water and agricultural research and
20 existing collaborative initiatives to implement best practices in water
21 conservation. There is included in the appropriation to this program for
22 FY2026-27 \$500,000 General Funds for the Robert B. Daugherty Water for
23 Food Global Institute to support water and agricultural research and
24 existing collaborative initiatives to implement best practices in water
25 conservation.

26 (10) There is included in the appropriation to this program for
27 FY2025-26 \$5,000,000 General Funds and for FY2026-27 \$5,000,000 General
28 Funds for the Behavioral Health Education Center of Nebraska.

29 (11) It is the intent of the Legislature that the Institute of
30 Agriculture and Natural Resources and the Cooperative Extension Service
31 are treated fairly in the University of Nebraska 2025-2027 biennial

1 budget-setting process.

2 (12)(a) There is included in the appropriation to this program for
3 the Board of Regents of the University of Nebraska for FY2025-26 an
4 estimated \$11,719,478 General Funds and for FY2026-27 an estimated
5 \$11,719,478 General Funds, to be administered by Central Administration,
6 for the purpose of targeted research activities at the University of
7 Nebraska. It is intended that none of these funds be used for new capital
8 construction or renovation, except that a small portion may be used for
9 short-term cash flow. Further, it is intended that an estimated \$315,291
10 of the estimated \$11,719,478 for FY2025-26 and an estimated \$315,291 of
11 the estimated \$11,719,478 for FY2026-27 be used in conjunction with the
12 Experimental Program to Stimulate Competitive Research (EPSCoR) which is
13 expected to have an increased emphasis on applied research and technology
14 transfer.

15 (b) It is intended that faculty teams, research centers, or
16 individual faculty from the various colleges and departments of all of
17 the campuses of the University of Nebraska should present research
18 proposals to the Research Fund Advisory Committee and Central
19 Administration for the various targeted research areas after the
20 FY2025-26 appropriation has been made but prior to August 15, 2025.
21 Inherent in this process is the concept that the best proposals be
22 selected regardless of the campus of origin and that selections be made
23 on a competitive basis.

24 (c) It is intended for the EPSCoR Program that faculty teams,
25 clusters, research centers, or individual faculty from the various
26 colleges and departments of all of the campuses of the University of
27 Nebraska and Creighton University should present to the EPSCoR Planning
28 Committee research proposals to be funded by the EPSCoR Program. Inherent
29 in this process is the concept that the best proposals be selected
30 regardless of the campus of origin and that selections be made on a
31 competitive basis. Emphasis shall be placed on technology transfer and

1 the research needs of business and industry. It is intended that the
2 EPSCoR Planning Committee shall continue to develop the Nebraska State
3 Science and Technology Transfer Plan as part of the EPSCoR Program. It is
4 further intended that the existing Research Fund Advisory Committee and
5 the existing EPSCoR Planning Committee coordinate and integrate the
6 planning and project evaluation criteria and procedures for both the
7 Nebraska Research Initiative Program and the EPSCoR Program. Matching
8 funds for any research grants to Creighton University shall be in the
9 form of a contract in which specific services are identified and a time
10 period is specified. Creighton University shall provide an appropriate
11 share of any match.

12 (13) It is intended that:

13 (a) The University of Nebraska shall report its expenditures on the
14 Allotment Status Report and Regular Budget Status Report according to its
15 internal operational and organizational structure, subject to approval by
16 the Accounting Administrator and the budget administrator of the budget
17 division of the Department of Administrative Services;

18 (b) The University of Nebraska shall report its expenditures on the
19 Program Classification Expenditure Report in the NCHEMS-Program
20 Classification Structure, Second Edition, subject to approval by the
21 Accounting Administrator and the budget administrator of the budget
22 division of the Department of Administrative Services;

23 (c) The University of Nebraska shall submit the budget request in
24 the NCHEMS-Program Classification Structure, Second Edition, for the
25 University of Nebraska-Lincoln with an informational budget request for
26 the Institute of Agriculture and Natural Resources, University of
27 Nebraska at Omaha, University of Nebraska Medical Center, University of
28 Nebraska at Kearney, Nebraska College of Technical Agriculture at Curtis,
29 and University of Nebraska Central Administration;

30 (d) Comprehensive computer plans at the University of Nebraska shall
31 be biennially updated and submitted to the Legislative Fiscal Analyst and

1 to the budget division of the Department of Administrative Services on or
2 before September 1 of odd-numbered years; and

3 (e) The Nebraska Educational Data System created by Laws 1978, LB
4 897, shall be utilized to support the appropriations and oversight
5 process for postsecondary education. It is further the intent of the
6 Legislature that all institutions shall provide the data in the precise
7 formats required by the Coordinating Commission for Postsecondary
8 Education and that any expenditure of General Funds on the development of
9 new information systems, including any student information system, meet
10 the requirements of the Nebraska Educational Data System as determined by
11 the Coordinating Commission for Postsecondary Education.

12 **Sec. 191.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

13 Program No. 906 - NU Facilities Renewal

14	FY2025-26	FY2026-27	FUTURE
15 GENERAL FUND	4,462,928	4,462,928	102,647,344
16 PROGRAM TOTAL	4,462,928	4,462,928	102,647,344

17 (1) It is the intent of the Legislature that after the terms of any
18 long-term financing agreements have been met for the Nebraska College of
19 Technical Agriculture at Curtis Education Center, the annual \$820,000
20 General Fund appropriation as contained in Laws 2017, LB 330, section 35,
21 be continued through 2050. The annual \$820,000 General Fund appropriation
22 shall be used for renewal, renovations, or repair of existing university
23 facilities.

24 (2) It is the intent of the Legislature that after the terms of any
25 long-term financing agreements have been met for the College of Nursing
26 Building - Lincoln Division, the annual \$1,477,000 General Fund
27 appropriation as contained in Laws 2017, LB 330, section 37, be continued
28 through 2050. The annual \$1,477,000 General Fund appropriation shall be
29 used for renewal, renovations, or repair of existing university
30 facilities.

31 (3) The Board of Regents of the University of Nebraska may enter

1 into long-term financing contracts with any person, firm, or corporation
2 to finance university facilities. The Board of Regents may also convey,
3 lease, or lease back all or any part of the university facilities and the
4 land on which any such facility is situated to such person, firm, or
5 corporation as the Board of Regents may contract with pursuant to this
6 section to facilitate the long-term payment of the cost of the
7 facilities. Any such conveyance or lease shall provide that when the cost
8 of the facility has been paid, together with interest and other costs
9 thereon, the facility and the land on which such facility is located
10 shall become the property of the Board of Regents. The Board of Regents
11 may schedule contractual payments on a monthly, quarterly, or semiannual
12 basis consistent with the state fiscal year.

13 (4) Payment of the costs of the renewal, renovation, or repair of
14 existing university facilities for which the General Fund appropriations
15 described in this section are identified as a repayment source may occur
16 over a contract period not to extend beyond June 30, 2062. The Board of
17 Regents shall not pledge the credit of the State of Nebraska for any such
18 contract, except that there may be pledged for payment of any such
19 contract any appropriations made by the Legislature for such purpose.

20 (5) It is the intent of the Legislature that the appropriations
21 described in this section shall not be reduced until all contracts and
22 securities relating to the construction and financing of the facilities
23 are completed or paid but in no case shall such appropriations extend
24 beyond the fiscal year ending June 30, 2062.

25 (6) The Board of Regents of the University of Nebraska, as part of
26 the capital construction budget request, shall include the status of
27 completed and ongoing projects utilizing state funding under this
28 program, and a list of projects planned for the next five years.

29 (7) The Board of Regents of the University of Nebraska shall provide
30 to the Task Force for Building Renewal semiannual reports concerning the
31 status of each project receiving funding from this program.

1 **Sec. 192.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

2 Program No. 920 - University of Nebraska Facilities Program

	FY2025-26	FY2026-27	FUTURE
4 GENERAL FUND	13,500,000	13,500,000	526,055,136
5 CASH FUND est.	18,000,000	18,000,000	630,000,000
6 PROGRAM TOTAL	31,500,000	31,500,000	1,156,055,136

7 The Legislature hereby acknowledges and reaffirms the directive made
8 by sections 85-420, 85-421, and 85-422, which authorizes the Board of
9 Regents to make expenditures from appropriated funds for the University
10 of Nebraska Facilities Program exclusively for projects as outlined in
11 section 85-421.

12 **Sec. 193.** AGENCY NO. 52 – NEBRASKA STATE FAIR BOARD

13 Program No. 694 - State Fair Support and Improvement

	FY2025-26	FY2026-27
15 CASH FUND est.	4,500,000	4,500,000
16 PROGRAM TOTAL	4,500,000	4,500,000

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

18 **Sec. 194.** AGENCY NO. 53 – REAL PROPERTY APPRAISER BOARD

19 Program No. 79 - Appraiser Licensing

	FY2025-26	FY2026-27
21 CASH FUND	444,285	444,285
22 PROGRAM TOTAL	444,285	444,285
23 SALARY LIMIT	250,218	257,042

24 It is the intent of the Legislature that the agency complies with
25 the provisions of sections 76-2226 and 76-3219 on the allowed use of
26 money in the Real Property Appraiser Fund and the Appraisal Management
27 Company Fund.

28 **Sec. 195.** AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY

29 Program No. 561 - Semiquincentennial Commission

	FY2025-26	FY2026-27
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1	CASH FUND	20,000	20,000
2	PROGRAM TOTAL	20,000	20,000
3	Sec. 196. AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY		
4	Program No. 648 - Nebraska State Historical Society		
5		FY2025-26	FY2026-27
6	GENERAL FUND	5,286,038	5,286,038
7	CASH FUND	3,095,254	3,262,427
8	FEDERAL FUND est.	966,850	993,771
9	PROGRAM TOTAL	9,348,142	9,542,236
10	SALARY LIMIT	5,108,247	5,108,247

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

- 14 No. 43 - Departmental Administration
- 15 No. 258 - Library/Archives Division
- 16 No. 541 - Museum Operation
- 17 No. 542 - Branch Museums
- 18 No. 543 - Archeology Division
- 19 No. 552 - Historic Preservation
- 20 No. 632 - Hall of Fame Commission
- 21 No. 647 - Skeletal Remains Protection
- 22 No. 653 - Gerald R. Ford Conservation Center

23 There is included in the appropriation to this program for FY2025-26
24 \$100,000 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 \$100,000 Federal Funds estimate for state aid, which shall
27 only be used for such purpose.

28 There is included in the appropriation to this program for FY2025-26
29 \$25,000 General Funds and for FY2026-27 \$25,000 General Funds to carry
30 out obligations of the agency under the Unmarked Human Burial Sites and
31 Skeletal Remains Protection Act, which shall only be used for such

1 purpose.

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

5 Appropriations shall only be expended for the operation,
6 construction, maintenance, or repair of a gift of real property after
7 that property has been approved for acceptance by the Governor and the
8 Legislature as required under section 81-1108.33.

9 **Sec. 197.** AGENCY NO. 56 – NEBRASKA WHEAT DEVELOPMENT, UTILIZATION,
10 AND MARKETING BOARD

11 Program No. 381 - Nebraska Wheat Development, Utilization, and
12 Marketing Board

	FY2025-26	FY2026-27
13 CASH FUND	1,637,900	1,645,281
14 PROGRAM TOTAL	1,637,900	1,645,281
15 SALARY LIMIT	254,428	260,496

17 **Sec. 198.** AGENCY NO. 57 – NEBRASKA OIL AND GAS CONSERVATION
18 COMMISSION

19 Program No. 335 - Oil and Gas Conservation

	FY2025-26	FY2026-27
20 GENERAL FUND	-0-	-0-
21 CASH FUND	1,419,099	1,446,477
22 FEDERAL FUND est.	96,730	109,277
23 PROGRAM TOTAL	1,515,829	1,555,754
24 SALARY LIMIT	938,140	963,493

26 **Sec. 199.** AGENCY NO. 58 – BOARD OF ENGINEERS AND ARCHITECTS

27 Program No. 82 - Enforcement of Standards - Engineers and Architects

	FY2025-26	FY2026-27
28 CASH FUND	953,937	953,937
29 PROGRAM TOTAL	953,937	953,937

1	SALARY LIMIT	511,444	523,633
2	Sec. 200. AGENCY NO. 59 – BOARD OF GEOLOGISTS		
3	Program No. 159 - Enforcement of Standards - Geologists		
4		FY2025-26	FY2026-27
5	CASH FUND	35,324	35,892
6	PROGRAM TOTAL	35,324	35,892
7	Sec. 201. AGENCY NO. 60 – NEBRASKA ETHANOL BOARD		
8	Program No. 516 - Ethanol		
9		FY2025-26	FY2026-27
10	CASH FUND	800,128	817,925
11	PROGRAM TOTAL	800,128	817,925
12	SALARY LIMIT	311,321	321,661
13	Sec. 202. AGENCY NO. 61 – NEBRASKA DAIRY INDUSTRY DEVELOPMENT BOARD		
14	Program No. 114 - Nebraska Dairy Industry Development Board		
15		FY2025-26	FY2026-27
16	CASH FUND	1,640,000	1,640,000
17	PROGRAM TOTAL	1,640,000	1,640,000
18	Sec. 203. AGENCY NO. 62 – STATE BOARD OF EXAMINERS FOR LAND		
19	SURVEYORS		
20	Program No. 83 - Enforcement of Standards - Land Surveyors		
21		FY2025-26	FY2026-27
22	CASH FUND	30,874	30,874
23	PROGRAM TOTAL	30,874	30,874
24	Sec. 204. AGENCY NO. 63 – NEBRASKA STATE BOARD OF PUBLIC		
25	ACCOUNTANCY		
26	Program No. 84 - Enforcement of Standards - Public Accountancy		
27		FY2025-26	FY2026-27
28	CASH FUND	480,274	480,274
29	PROGRAM TOTAL	480,274	480,274
30	SALARY LIMIT	251,334	258,286

1 **Sec. 205.** AGENCY NO. 64 – NEBRASKA STATE PATROL

2 Program No. 100 - Public Protection

	FY2025-26	FY2026-27
4 GENERAL FUND	89,325,513	89,325,513
5 CASH FUND	11,016,211	11,121,869
6 FEDERAL FUND est.	1,032,003	1,177,933
7 PROGRAM TOTAL	101,373,727	101,625,315
8 SALARY LIMIT	59,355,500	60,798,108

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

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

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

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

30 There is included in the appropriation to this program for FY2025-26
31 \$489,979 Cash Funds and for FY2026-27 \$489,979 Cash Funds, which

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

9 **Sec. 206.** AGENCY NO. 64 – NEBRASKA STATE PATROL

10 Program No. 205 - Carrier Enforcement

	FY2025-26	FY2026-27
11		
12 CASH FUND	13,317,621	13,645,196
13 FEDERAL FUND est.	4,169,061	4,317,543
14 PROGRAM TOTAL	17,486,682	17,962,739
15 SALARY LIMIT	11,126,470	11,358,533

16 **Sec. 207.** AGENCY NO. 64 – NEBRASKA STATE PATROL

17 Program No. 325 - Operational Improvements

	FY2025-26	FY2026-27
18		
19 CASH FUND	1,900,380	1,893,380
20 PROGRAM TOTAL	1,900,380	1,893,380
21 SALARY LIMIT	53,400	53,440

22 Expenditures from this program shall be restricted to the Public
23 Safety Cash Fund, the Treasury Agency Forfeitures Cash Fund, and the
24 Nebraska State Patrol Drug Control and Education Cash Fund. These Cash
25 Funds shall not be expended from any other budget programs, except that
26 the Public Safety Cash Fund may also be expended from administratively
27 created budget Program No. 575, for the purpose of providing the required
28 state match for federal Byrne grants awarded to the Nebraska State Patrol
29 and from Program No. 850 for the Nebraska Public Safety Communication
30 System. Expenditures from these two Cash Funds shall be made from
31 separate budget subprograms.

1 As funds become available, the Superintendent of Law Enforcement and
 2 Public Safety shall submit proposed lists of projects in writing to the
 3 budget division of the Department of Administrative Services, which shall
 4 forward them to the Governor for approval or rejection, except that no
 5 new projects shall be submitted by the superintendent or approved by the
 6 Governor during FY2025-26 or FY2026-27 until the Nebraska State Patrol
 7 has first reserved the full Cash Fund appropriations and Cash Fund
 8 balances necessary to completely meet all active and outstanding
 9 operational improvement project balances remaining unexpended as of June
 10 30, 2025.

11 **Sec. 208.** AGENCY NO. 64 – NEBRASKA STATE PATROL

12 Program No. 630 - State Capitol Security

	FY2025-26	FY2026-27
14 GENERAL FUND	294,568	294,568
15 REVOLVING FUND	1,986,146	2,052,504
16 PROGRAM TOTAL	2,280,714	2,347,072
17 SALARY LIMIT	1,318,550	1,353,911

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

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

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

28 **Sec. 209.** AGENCY NO. 64 – NEBRASKA STATE PATROL

29 Program No. 850 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27
31 GENERAL FUND	1,119,592	1,119,592

1	CASH FUND	5,976,771	5,575,496
2	PROGRAM TOTAL	7,096,363	6,695,088
3	SALARY LIMIT	251,250	257,968

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

6 **Sec. 210.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

7 Program No. 49 - Departmental Administration

8		FY2025-26	FY2026-27
9	REVOLVING FUND	4,833,238	4,952,481
10	PROGRAM TOTAL	4,833,238	4,952,481
11	SALARY LIMIT	3,005,195	3,070,326

12 **Sec. 211.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

13 Program No. 171 - Materiel Division

14		FY2025-26	FY2026-27
15	CASH FUND	98,999	99,301
16	REVOLVING FUND	18,926,579	19,216,380
17	PROGRAM TOTAL	19,025,578	19,315,681
18	SALARY LIMIT	3,849,129	3,922,782

19 **Sec. 212.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

20 Program No. 174 - OCIO Operations

21		FY2025-26	FY2026-27
22	REVOLVING FUND	136,998,838	138,293,749
23	PROGRAM TOTAL	136,998,838	138,293,749
24	SALARY LIMIT	33,152,697	34,114,867

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

- 28 No. 101 - Chief Information Officer
- 29 No. 170 - Statewide Computer Network
- 30 No. 172 - Information Management Services

1 No. 173 - Communications Division

2 No. 245 - Public Safety Communications System

3 **Sec. 213.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

4 Program No. 180 - Transportation Services Bureau

5 FY2025-26 FY2026-27

6 REVOLVING FUND 11,984,662 12,298,179

7 PROGRAM TOTAL 11,984,662 12,298,179

8 SALARY LIMIT 689,004 707,948

9 **Sec. 214.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

10 Program No. 509 - Budget Division

11 FY2025-26 FY2026-27

12 GENERAL FUND 1,990,412 1,990,412

13 PROGRAM TOTAL 1,990,412 1,990,412

14 SALARY LIMIT 1,468,424 1,495,047

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

17 **Sec. 215.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

18 Program No. 535 - Risk Management Division

19 FY2025-26 FY2026-27

20 REVOLVING FUND 531,759 537,911

21 PROGRAM TOTAL 531,759 537,911

22 SALARY LIMIT 221,575 225,387

23 **Sec. 216.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

24 Program No. 560 - State Building Division

25 FY2025-26 FY2026-27

26 GENERAL FUND 230,055 230,055

27 CASH FUND 933,457 933,457

28 REVOLVING FUND 93,130,995 53,684,224

29 PROGRAM TOTAL 94,474,507 54,847,736

30 SALARY LIMIT 8,892,234 9,081,703

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

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

7 (2) Divide the amount of tenant-occupied gross square feet of
8 Ferguson House space by the Ferguson House gross square feet of total
9 space; and

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

12 **Sec. 217.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

13 Program No. 567 - Accounting Division

	FY2025-26	FY2026-27
14		
15 REVOLVING FUND	11,362,362	11,491,507
16 PROGRAM TOTAL	11,362,362	11,491,507
17 SALARY LIMIT	3,301,541	3,381,197

18 **Sec. 218.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

19 Program No. 573 - Task Force for Building Renewal

	FY2025-26	FY2026-27
20		
21 CASH FUND	596,354	608,371
22 PROGRAM TOTAL	596,354	608,371
23 SALARY LIMIT	419,140	426,813

24 **Sec. 219.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

25 Program No. 591 - Tort Claims

	FY2025-26	FY2026-27
26		
27 GENERAL FUND	210,000	210,000
28 CASH FUND	170,000	170,000
29 PROGRAM TOTAL	380,000	380,000

30 (1) The following amounts are hereby transferred to the Tort Claims

1 Fund from the respective agency fund balances:

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

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

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

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

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

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

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

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

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

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

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

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

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

22 It is the intent of the Legislature that transfers specified in this
23 section for FY2026-27 be adjusted by the One Hundred Ninth Legislature,
24 Second Session, 2026, in accordance with information available after July
25 1, 2025.

26 **Sec. 220.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

27 Program No. 592 - Indemnification Claims

	FY2025-26	FY2026-27
28		
29 GENERAL FUND	750,000	750,000
30 REVOLVING FUND	150,000	150,000
31 PROGRAM TOTAL	900,000	900,000

1 **Sec. 221.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

2 Program No. 593 - Workers' Compensation Claims

3	FY2025-26	FY2026-27
4	REVOLVING FUND	22,952,296
5	PROGRAM TOTAL	22,952,296

6 It is the intent of the Legislature that state agencies, boards, and
7 commissions make the workers' compensation insurance premium payments to
8 the Workers' Compensation Claims Revolving Fund, which are hereby
9 appropriated for FY2025-26 in this program under the authority of
10 sections 81-8,239.02 and 81-8,239.03, to the risk management and state
11 claims division no later than August 1, 2025, or in four equal payments
12 on August 1, October 1, January 1, and April 1, at the discretion of the
13 Risk Manager.

14 It is the intent of the Legislature that state agencies, boards, and
15 commissions make the workers' compensation insurance premium payments to
16 the Workers' Compensation Claims Revolving Fund, which are hereby
17 appropriated for FY2026-27 in this program under the authority of
18 sections 81-8,239.02 and 81-8,239.03, to the risk management and state
19 claims division no later than August 1, 2026, or in four equal payments
20 on August 1, October 1, January 1, and April 1, at the discretion of the
21 Risk Manager.

22 There is included in the appropriation to this program for FY2025-26
23 an amount not to exceed \$25,000 Revolving Funds, which may be used to
24 contract for rehabilitation services to assist worker rehabilitation in
25 relation to workers' compensation cases. There is included in the
26 appropriation to this program for FY2026-27 an amount not to exceed
27 \$25,000 Revolving Funds, which may be used to contract for rehabilitation
28 services to assist worker rehabilitation in relation to workers'
29 compensation cases.

30 **Sec. 222.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

31 Program No. 594 - State Insurance

1		FY2025-26	FY2026-27
2	REVOLVING FUND	13,544,411	13,544,411
3	PROGRAM TOTAL	13,544,411	13,544,411

4 **Sec. 223.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

5 Program No. 605 - Personnel Division

6		FY2025-26	FY2026-27
7	GENERAL FUND	1,592,263	1,592,263
8	REVOLVING FUND	9,549,565	9,549,565
9	PROGRAM TOTAL	11,141,828	11,141,828
10	SALARY LIMIT	8,525,582	8,796,060

11 **Sec. 224.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

12 Program No. 606 - Benefits Administration

13		FY2025-26	FY2026-27
14	CASH FUND	2,737,174	2,761,274
15	PROGRAM TOTAL	2,737,174	2,761,274
16	SALARY LIMIT	397,528	409,119

17 **Sec. 225.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

18 Program No. 608 - Employee Relations Division

19		FY2025-26	FY2026-27
20	GENERAL FUND	374,437	374,437
21	PROGRAM TOTAL	374,437	374,437
22	SALARY LIMIT	275,024	282,830

23 The unexpended General Fund appropriation balance existing on June
24 30, 2025, is hereby reappropriated.

25 **Sec. 226.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

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

27		FY2025-26	FY2026-27
28	GENERAL FUND	5,154,156	5,450,812
29	CASH FUND	60,243	60,243
30	REVOLVING FUND	4,750	4,750

1	PROGRAM TOTAL	5,219,149	5,517,686
2	SALARY LIMIT	1,861,349	1,900,608

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

8 **Sec. 227.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES
9 Program No. 922 - Capitol Heating, Ventilating, and Air Conditioning
10 Systems Replacement

11		FY2025-26	FY2026-27	FUTURE
12	NEBRASKA CAPITAL			
13	CONSTRUCTION FUND	5,886,886	-0-	-0-
14	PROGRAM TOTAL	5,886,886	-0-	-0-

15 The Legislature hereby acknowledges and reaffirms the directive made
16 by Laws 2014, LB905, which authorizes the Office of the Nebraska Capitol
17 Commission to continue planning for and undertake replacement of the
18 existing heating, ventilating, and air conditioning systems serving the
19 Nebraska State Capitol as well as associated infrastructure, fire
20 protection, life safety, and architectural improvements identified in the
21 Nebraska State Capitol HVAC Master Plan Amendment, dated September 20,
22 2013. The Legislature hereby acknowledges and reaffirms its intent to
23 appropriate future amounts from the General Fund for completion of the
24 project as follows: \$5,886,886 for FY2025-26. The total project cost,
25 including the appropriation in Program number 685 for the Capitol
26 Heating, Ventilating, and Air Conditioning Systems Replacement project
27 manager, shall not exceed \$131,296,113.

28 **Sec. 228.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES
29 Program No. 940 - Task Force for Building Renewal

30		FY2025-26	FY2026-27	FUTURE
31	CASH FUND	21,273,930	21,273,930	42,547,860

1 PROGRAM TOTAL 21,273,930 21,273,930 42,547,860

2 The Legislature hereby acknowledges and reaffirms the directive made
3 by section 77-2602, which is to place amounts from the special privilege
4 tax on cigarettes in the Building Renewal Allocation Fund for FY1997-98
5 and continuing each fiscal year until all the purposes of the Deferred
6 Building Renewal Act have been fulfilled. The Legislature hereby further
7 acknowledges and reaffirms directives made by sections 81-188.01,
8 81-188.03, and 81-188.05 to utilize amounts from certain depreciation
9 charges credited to the State Building Renewal Assessment Fund,
10 University Building Renewal Assessment Fund, and State College Building
11 Renewal Assessment Fund for purposes as provided in the Deferred Building
12 Renewal Act.

13 The appropriation to this program is for the purpose of carrying out
14 the provisions of the Deferred Building Renewal Act which includes
15 deferred repair, fire and life safety projects, and compliance with the
16 federal Americans with Disabilities Act (ADA) of 1990. Funds may also be
17 spent on projects related to energy conservation. There is hereby
18 appropriated any available federal funds, plus investment income thereon,
19 for this program for FY2025-26 and FY2026-27. There is included in the
20 appropriation to this program for FY2025-26 an amount not to exceed
21 \$200,000 cash funds and for FY2026-27 an amount not to exceed \$200,000
22 cash funds for building maintenance and renewal training, roof scans and
23 other testing procedures, and consulting work.

24 The funds appropriated in this section for actual deferred repair,
25 fire and life safety, compliance with the federal Americans with
26 Disabilities Act of 1990, and energy conservation shall be matched by
27 federal, private, and agency General, Cash, and Revolving Funds as
28 determined by the Task Force for Building Renewal.

29 None of the funds appropriated to this program shall be used for
30 operating budget compliance with the federal Americans with Disabilities
31 Act of 1990. Expenditures for deferred repair, fire and life safety

1 projects, and compliance with the federal Americans with Disabilities Act
 2 of 1990 may be made through the same program on the Allotment Status
 3 Report in the Nebraska Information System, except that expenditures for
 4 deferred repair, fire and life safety projects, and compliance with the
 5 federal Americans with Disabilities Act of 1990 shall each be kept
 6 separate by subprogram on the Budget Status Report in the Nebraska
 7 Information System or through the use of the Grant Project Status Report
 8 or some other accounting mechanism.

9 **Sec. 229.** AGENCY NO. 66 – ABSTRACTERS BOARD OF EXAMINERS

10 Program No. 58 - Enforcement of Standards - Abstracters

	FY2025-26	FY2026-27
11		
12 CASH FUND	56,266	56,266
13 PROGRAM TOTAL	56,266	56,266
14 SALARY LIMIT	32,066	32,066

15 **Sec. 230.** AGENCY NO. 67 – EQUAL OPPORTUNITY COMMISSION

16 Program No. 59 - Enforcement of Standards

	FY2025-26	FY2026-27
17		
18 GENERAL FUND	1,456,854	1,456,854
19 FEDERAL FUND est.	1,088,807	1,111,829
20 PROGRAM TOTAL	2,545,661	2,568,683
21 SALARY LIMIT	1,629,196	1,670,767

22 **Sec. 231.** AGENCY NO. 68 – COMMISSION ON LATINO-AMERICANS

23 Program No. 537 - Commission on Latino-Americans

	FY2025-26	FY2026-27
24		
25 GENERAL FUND	299,086	299,086
26 CASH FUND	5,000	5,000
27 PROGRAM TOTAL	304,086	304,086
28 SALARY LIMIT	209,164	209,164

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

1 **Sec. 232.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL

2 Program No. 326 - Promotion and Development of the Arts

	FY2025-26	FY2026-27
4 GENERAL FUND	779,570	779,570
5 CASH FUND	72,669	85,719
6 FEDERAL FUND est.	236,640	253,233
7 PROGRAM TOTAL	1,088,879	1,118,522
8 SALARY LIMIT	715,126	732,924

9 **Sec. 233.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL

10 Program No. 327 - Aid to the Arts

	FY2025-26	FY2026-27
12 GENERAL FUND	1,849,209	1,849,209
13 CASH FUND	325,000	325,000
14 FEDERAL FUND est.	545,800	545,800
15 PROGRAM TOTAL	2,720,009	2,720,009

16 There is included in the appropriation to this program for FY2025-26
17 \$1,849,209 General Funds, \$314,000 Cash Funds, and \$545,800 Federal Funds
18 estimate for state aid, which shall only be used for such purpose. There
19 is included in the appropriation to this program for FY2026-27 \$1,849,209
20 General Funds, \$314,000 Cash Funds, and \$545,800 Federal Funds estimate
21 for state aid, which shall only be used for such purpose.

22 There is included in the amount shown as aid for this program
23 \$943,863 General Funds for FY2025-26 and \$943,863 General Funds for
24 FY2026-27 for a competitive grant program as provided for in subdivision
25 (1)(h) of section 82-313.

26 **Sec. 234.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL

27 Program No. 329 - Arts and Humanities Preservation

	FY2025-26	FY2026-27
29 CASH FUND	1,452,022	1,454,348
30 PROGRAM TOTAL	1,452,022	1,454,348

1 SALARY LIMIT 48,251 50,271

2 There is included in the appropriation to this program for FY2025-26
3 \$1,372,500 Cash Funds for state aid, which shall only be used for such
4 purpose. There is included in the appropriation to this program for
5 FY2026-27 \$1,372,500 Cash Funds for state aid, which shall only be used
6 for such purpose.

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

11 **Sec. 235.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE

12 Program No. 116 - Foster Care Review Office

	FY2025-26	FY2026-27
14 GENERAL FUND	2,586,432	2,586,432
15 CASH FUND	5,700	5,700
16 FEDERAL FUND est.	521,561	521,561
17 PROGRAM TOTAL	3,113,693	3,113,693
18 SALARY LIMIT	2,056,067	2,056,067

19 **Sec. 236.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE

20 Program No. 317 - Court Appointed Special Advocate State Aid

	FY2025-26	FY2026-27
22 GENERAL FUND	500,000	500,000
23 PROGRAM TOTAL	500,000	500,000

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

30 **Sec. 237.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE

31 Program No. 353 - Nebraska Children's Commission

	FY2025-26	FY2026-27
1		
2 CASH FUND	208,894	208,894
3 PROGRAM TOTAL	208,894	208,894
4 SALARY LIMIT	124,136	124,136

5 There is included in the appropriation to this program for FY2025-26
6 \$208,894 Cash Funds and for FY2026-27 \$208,894 Cash Funds from the
7 Nebraska Health Care Cash Fund.

8 **Sec. 238.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

9 Program No. 601 - Community and Rural Development

	FY2025-26	FY2026-27
10		
11 GENERAL FUND	6,064,942	6,064,942
12 CASH FUND	26,027,460	26,075,071
13 FEDERAL FUND est.	54,570,835	54,629,094
14 PROGRAM TOTAL	86,663,237	86,769,107
15 SALARY LIMIT	3,327,827	3,379,850

16 There is included in the appropriation to this program for FY2025-26
17 \$5,350,762 General Funds, \$23,429,410 Cash Funds, and \$50,530,110 Federal
18 Funds estimate for state aid, which shall only be used for such purpose.
19 There is included in the appropriation to this program for FY2026-27
20 \$5,350,762 General Funds, \$23,429,410 Cash Funds, and \$50,530,110 Federal
21 Funds estimate for state aid, which shall only be used for such purpose.

22 There is included in the amount shown as aid for FY2025-26 \$470,000
23 General Funds to provide aid funding to development districts formed
24 under sections 13-1901 to 13-1907. There is included in the amount shown
25 as aid for FY2026-27 \$470,000 General Funds to provide aid funding to
26 development districts formed under sections 13-1901 to 13-1907.

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

1 FY2026-27 \$4,880,762 General Funds to provide aid for mentorship programs
2 for nonprofit organizations that meet eligibility requirements designed
3 by the Department of Economic Development to improve reading levels for
4 elementary students.

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

10 **Sec. 239.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

11 Program No. 603 - Industrial Recruitment

	FY2025-26	FY2026-27
12 GENERAL FUND	12,007,036	12,084,936
13 CASH FUND	33,113,234	3,119,264
14 FEDERAL FUND est.	21,183,691	21,188,167
15 PROGRAM TOTAL	66,303,961	36,392,367
16 SALARY LIMIT	4,591,076	4,713,573

18 The unexpended General Fund appropriation balance existing on June
19 30, 2025, from the appropriation for the Nebraska Career Scholarship
20 program is hereby reappropriated.

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

24 There is included in the appropriation to this program for FY2025-26
25 \$15,020,352 General Funds, \$31,932,927 Cash Funds, and \$20,741,887
26 Federal Funds estimate for state aid, which shall only be used for such
27 purpose. There is included in the appropriation to this program for
28 FY2026-27 \$15,020,352 General Funds, \$1,932,927 Cash Funds, and
29 \$20,746,363 Federal Funds estimate for state aid, which shall only be
30 used for such purpose.

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

1 FY2025-26 \$250,000 General Funds for the Nebraska Developing Youth Talent
 2 Initiative, which shall only be used for such purpose. There is included
 3 in the amount shown as aid to this program for FY2026-27 \$250,000 General
 4 Funds for the Nebraska Developing Youth Talent Initiative, which shall
 5 only be used for such purpose. The Department of Economic Development
 6 shall establish a separate budget subprogram to account for the
 7 expenditure of funds appropriated for the Nebraska Developing Youth
 8 Talent Initiative. It is the intent of the Legislature that the
 9 Department of Economic Development shall select industry partners or
 10 industry consortiums each fiscal year from regional industries identified
 11 by the department to participate in the initiative, which shall be in
 12 collaboration with public schools. The initiative shall be designed to
 13 reach students beginning in the seventh and eighth grades. An annual
 14 evaluation report detailing the outcomes of the initiative shall be
 15 provided to the Legislature electronically and to the Governor, not later
 16 than September 15 of each year.

17 **Sec. 240.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

18 Program No. 604 - Business Incentives

	FY2025-26	FY2026-27
19 GENERAL FUND	2,460,522	2,460,522
20 PROGRAM TOTAL	2,460,522	2,460,522
21 SALARY LIMIT	1,329,007	1,329,007

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

24 **Sec. 241.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

25 Program No. 611 - Economic Recovery

	FY2025-26	FY2026-27
26 CASH FUND	31,307,276	31,365,914
27 PROGRAM TOTAL	31,307,276	31,365,914
28 SALARY LIMIT	2,623,541	2,656,452

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

1 \$27,438,770 Cash Funds for state aid, which shall only be used for such
2 purpose. There is included in the appropriation to this program for
3 FY2026-27 \$27,438,770 Cash Funds for state aid, which shall only be used
4 for such purpose.

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

9 The unexpended Federal Fund appropriation balance existing on June
10 30, 2025, from funds allocated to the State of Nebraska from the United
11 States Economic Development Administration's American Rescue Plan Travel,
12 Tourism and Outdoor Recreation program, is hereby reappropriated. The
13 unexpended Federal Fund appropriation balance existing on June 30, 2025,
14 from funds allocated to the State of Nebraska from the federal
15 Coronavirus Capital Projects Fund pursuant to the federal American Rescue
16 Plan Act of 2021, 42 U.S.C. 804, is hereby reappropriated.

17 **Sec. 242.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

18 Program No. 655 - Civic and Community Center Financing Fund

19		FY2025-26	FY2026-27
20	CASH FUND	5,522,742	5,526,327
21	PROGRAM TOTAL	5,522,742	5,526,327
22	SALARY LIMIT	86,646	89,376

23 There is included in the appropriation to this program for FY2025-26
24 \$5,397,775 Cash 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 \$5,397,775 Cash Funds for state aid, which shall only be used
27 for such purpose.

28 **Sec. 243.** AGENCY NO. 73 – STATE BOARD OF LANDSCAPE ARCHITECTS

29 Program No. 597 - State Board of Landscape Architects

30		FY2025-26	FY2026-27
31	CASH FUND	30,214	30,214

1	PROGRAM TOTAL	30,214	30,214
2	Sec. 244. AGENCY NO. 74 – NEBRASKA POWER REVIEW BOARD		
3	Program No. 72 - Enforcement of Standards		
4		FY2025-26	FY2026-27
5	CASH FUND	781,649	797,931
6	PROGRAM TOTAL	781,649	797,931
7	SALARY LIMIT	322,920	330,410
8	Sec. 245. AGENCY NO. 75 – NEBRASKA INVESTMENT COUNCIL		
9	Program No. 610 - Investments Administration		
10		FY2025-26	FY2026-27
11	CASH FUND	3,839,706	3,919,706
12	PROGRAM TOTAL	3,839,706	3,919,706
13	SALARY LIMIT	1,548,559	1,592,105
14	Sec. 246. AGENCY NO. 76 – COMMISSION ON INDIAN AFFAIRS		
15	Program No. 584 - Commission on Indian Affairs		
16		FY2025-26	FY2026-27
17	GENERAL FUND	295,530	295,530
18	CASH FUND	40,000	40,000
19	PROGRAM TOTAL	335,530	335,530
20	SALARY LIMIT	207,519	207,519
21	It is the intent of the Legislature that the Commission on Latino-		
22	Americans, the Commission on Indian Affairs, and the Commission on		
23	African American Affairs maintain parity with respect to compensation for		
24	the executive directors of such commissions, with additional		
25	consideration for years of experience.		
26	Sec. 247. AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS		
27	Program No. 490 - Commissioner Expenses		
28		FY2025-26	FY2026-27
29	GENERAL FUND	64,331	64,331
30	PROGRAM TOTAL	64,331	64,331

1 SALARY LIMIT 58,000 58,000

2 **Sec. 248.** AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS

3 Program No. 531 - Administration

4 FY2025-26 FY2026-27

5 GENERAL FUND 269,651 269,651

6 PROGRAM TOTAL 269,651 269,651

7 SALARY LIMIT 170,974 170,974

8 **Sec. 249.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
9 AND CRIMINAL JUSTICE

10 Program No. 150 - Juvenile Services Act

11 FY2025-26 FY2026-27

12 GENERAL FUND 709,326 710,708

13 PROGRAM TOTAL 709,326 710,708

14 SALARY LIMIT 80,749 81,688

15 There is included in the appropriation to this program for FY2025-26
16 \$564,300 General Funds for state aid, which shall only be used for such
17 purpose. There is included in the appropriation to this program for
18 FY2026-27 \$564,300 General Funds for state aid, which shall only be used
19 for such purpose.

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

22 **Sec. 250.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
23 AND CRIMINAL JUSTICE

24 Program No. 155 - County Juvenile Services Aid

25 FY2025-26 FY2026-27

26 GENERAL FUND 6,878,445 6,892,000

27 PROGRAM TOTAL 6,878,445 6,892,000

28 SALARY LIMIT 292,822 299,955

29 There is included in the appropriation to this program for FY2025-26
30 \$5,798,000 General Funds for state aid, which shall only be used for such

1 purpose. There is included in the appropriation to this program for
2 FY2026-27 \$5,798,000 General Funds for state aid, which shall only be
3 used for such purpose.

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

6 **Sec. 251.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
7 AND CRIMINAL JUSTICE

8 Program No. 198 - Central Administration

	FY2025-26	FY2026-27
9 GENERAL FUND	623,487	650,513
10 CASH FUND	51,787	53,899
11 FEDERAL FUND est.	5,585,015	5,593,140
12 PROGRAM TOTAL	6,260,289	6,297,552
13 SALARY LIMIT	871,743	891,421

15 There is included in the appropriation to this program for FY2025-26
16 \$492,919 General Funds and \$4,520,673 Federal Funds estimate for state
17 aid, which shall only be used for such purpose. There is included in the
18 appropriation to this program for FY2026-27 \$492,919 General Funds and
19 \$4,520,673 Federal Funds estimate 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 \$327,736 General Funds to operate a victim notification system, which
23 shall only be used for such purpose. There is included in the
24 appropriation to this program for FY2026-27 \$327,736 General Funds to
25 operate a victim notification system, which shall only be used for such
26 purpose.

27 The budget division of the Department of Administrative Services
28 shall administratively transfer Salary Limits among Programs 150, 155,
29 198, 201, 215, and 220 within Agency 78, upon written certification by
30 the executive director that the Nebraska Commission on Law Enforcement
31 and Criminal Justice has determined that such transfer is necessary for

1 the efficient functioning of agency operations.

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

4 **Sec. 252.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
5 AND CRIMINAL JUSTICE

6 Program No. 199 - Nebraska Law Enforcement Training Center

	FY2025-26	FY2026-27
7		
8 GENERAL FUND	5,687,150	5,720,419
9 CASH FUND	640,852	666,813
10 FEDERAL FUND est.	75,136	75,298
11 PROGRAM TOTAL	6,403,138	6,462,530
12 SALARY LIMIT	1,344,565	1,378,110

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

15 There is included in the appropriation to this program for FY2025-26
16 \$855,258 General Funds for Training Center building rental charges to be
17 paid to the state building division of the Department of Administrative
18 Services, which shall only be used for such purpose. There is included in
19 the appropriation to this program for FY2026-27 \$855,258 General Funds
20 for Training Center building rental charges to be paid to the state
21 building division of the Department of Administrative Services, which
22 shall only be used for such purpose.

23 There is included in the appropriation to this program for FY2025-26
24 \$344,748 General Funds for the annual depreciation charge to be paid to
25 the state building division of the Department of Administrative Services,
26 which shall only be used for such purpose. There is included in the
27 appropriation to this program for FY2026-27 \$344,748 General Funds for
28 the annual depreciation charge to be paid to the state building division
29 of the Department of Administrative Services, which shall only be used
30 for such purpose.

31 All food service charges for students shall be separate and distinct

1 from tuition and fee charges assessed, and such food service charges
2 shall not be included or commingled for purposes of establishing annual
3 tuition and fee rates.

4 Any rules, regulations, or operating instructions adopted by the
5 Nebraska Commission on Law Enforcement and Criminal Justice shall be
6 consistent with the provisions of this section.

7 **Sec. 253.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
8 AND CRIMINAL JUSTICE

9 Program No. 201 - Victim-Witness Assistance

	FY2025-26	FY2026-27
10		
11 GENERAL FUND	176,137	176,137
12 FEDERAL FUND est.	12,600,810	12,613,790
13 PROGRAM TOTAL	12,776,947	12,789,927
14 SALARY LIMIT	586,549	593,813

15 There is included in the appropriation to this program for FY2025-26
16 \$50,457 General Funds and \$11,172,294 Federal Funds estimate for state
17 aid, which shall only be used for such purpose. There is included in the
18 appropriation to this program for FY2026-27 \$50,457 General Funds and
19 \$11,172,294 Federal Funds estimate for state aid, which shall only be
20 used for such purpose.

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

23 **Sec. 254.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
24 AND CRIMINAL JUSTICE

25 Program No. 202 - Crime Victims' Reparations

	FY2025-26	FY2026-27
26		
27 GENERAL FUND	27,176	27,481
28 CASH FUND	441,474	441,474
29 FEDERAL FUND est.	128,400	128,400
30 PROGRAM TOTAL	597,050	597,355
31 SALARY LIMIT	46,292	46,387

1 There is included in the appropriation to this program for FY2025-26
 2 \$19,200 General Funds, \$353,474 Cash Funds, and \$121,980 Federal Funds
 3 estimate for state aid, which shall only be used for such purpose. There
 4 is included in the appropriation to this program for FY2026-27 \$19,200
 5 General Funds, \$353,474 Cash Funds, and \$121,980 Federal Funds estimate
 6 for state aid, which shall only be used for such purpose.

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

9 **Sec. 255.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
 10 AND CRIMINAL JUSTICE

11 Program No. 203 - Jail Standards Board

	FY2025-26	FY2026-27
12		
13 GENERAL FUND	387,001	397,039
14 CASH FUND	58,000	58,000
15 PROGRAM TOTAL	445,001	455,039
16 SALARY LIMIT	285,192	291,132

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

19 **Sec. 256.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
 20 AND CRIMINAL JUSTICE

21 Program No. 204 - Office of Violence Prevention

	FY2025-26	FY2026-27
22		
23 GENERAL FUND	748,981	750,424
24 CASH FUND	35,500	35,500
25 PROGRAM TOTAL	784,481	785,924
26 SALARY LIMIT	92,560	93,643

27 There is included in the appropriation to this program for FY2025-26
 28 \$591,160 General Funds and \$25,000 Cash Funds for state aid, which shall
 29 only be used for such purpose. There is included in the appropriation to
 30 this program for FY2026-27 \$591,160 General Funds and \$25,000 Cash Funds
 31 for state aid, which shall only be used for such purpose.

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

3 **Sec. 257.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
4 AND CRIMINAL JUSTICE

5 Program No. 210 - State Agency Byrne Grants

	FY2025-26	FY2026-27
6		
7 FEDERAL FUND est.	1,329,951	1,329,951
8 PROGRAM TOTAL	1,329,951	1,329,951
9 SALARY LIMIT	-0-	-0-

10 The budget division of the Department of Administrative Services
11 shall create a separate budget program within each agency receiving funds
12 from the appropriation to this program to properly account for such
13 funds. The expenditure limitation for permanent and temporary salaries
14 and per diems may be increased within these administratively created
15 programs to allow for the expenditure of personal services.

16 At the direction of the budget administrator of the budget division
17 of the Department of Administrative Services, any funds appropriated to
18 this program shall be administratively transferred to the appropriate
19 state agencies that have been awarded federal Byrne grants by the
20 Nebraska Commission on Law Enforcement and Criminal Justice. The Nebraska
21 Commission on Law Enforcement and Criminal Justice shall certify to the
22 budget division of the Department of Administrative Services the federal
23 fund appropriations to be transferred pursuant to this section.

24 **Sec. 258.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
25 AND CRIMINAL JUSTICE

26 Program No. 215 - Criminal Justice Information System

	FY2025-26	FY2026-27
27		
28 GENERAL FUND	249,591	256,807
29 FEDERAL FUND est.	630,064	634,856
30 PROGRAM TOTAL	879,655	891,663
31 SALARY LIMIT	234,079	240,005

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

3 Funds appropriated to this program shall be used to support criminal
4 justice information systems projects for state law enforcement agencies
5 and to assist with the sharing of criminal justice information by
6 federal, state, and local agencies.

7 **Sec. 259.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT
8 AND CRIMINAL JUSTICE

9 Program No. 220 - Community Corrections Division

	FY2025-26	FY2026-27
10		
11 GENERAL FUND	151,469	152,030
12 CASH FUND	644,869	651,139
13 PROGRAM TOTAL	796,338	803,169
14 SALARY LIMIT	141,547	145,018

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

17 **Sec. 260.** AGENCY NO. 81 – COMMISSION FOR THE BLIND AND VISUALLY
18 IMPAIRED

19 Program No. 357 - Blind and Visually Impaired

	FY2025-26	FY2026-27
20		
21 GENERAL FUND	2,895,443	3,006,695
22 CASH FUND	148,746	148,746
23 FEDERAL FUND est.	4,526,974	4,542,406
24 PROGRAM TOTAL	7,571,163	7,697,847
25 SALARY LIMIT	3,653,902	3,721,006

26 There is included in the appropriation to this program for FY2025-26
27 \$381,871 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds
28 estimate for state aid, which shall only be used for such purpose. There
29 is included in the appropriation to this program for FY2026-27 \$381,871
30 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds estimate
31 for state aid, which shall only be used for such purpose.

1 **Sec. 261.** AGENCY NO. 82 – COMMISSION FOR THE DEAF AND HARD OF
2 HEARING

3 Program No. 578 - Deaf and Hard of Hearing

4		FY2025-26	FY2026-27
5	GENERAL FUND	1,243,354	1,276,257
6	CASH FUND	36,600	36,600
7	PROGRAM TOTAL	1,279,954	1,312,857
8	SALARY LIMIT	840,999	857,547

9 **Sec. 262.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

10 Program No. 151 - Aid to Community Colleges

11		FY2025-26	FY2026-27
12	GENERAL FUND	114,116,711	114,116,711
13	PROGRAM TOTAL	114,116,711	114,116,711

14 There is included in the appropriation to this program for FY2025-26
15 \$111,054,477 General Funds for general state aid, which shall only be
16 used for such purpose and which shall be distributed to community college
17 areas pursuant to the Community College Aid Act. There is included in the
18 appropriation to this program for FY2026-27 \$111,054,477 General Funds
19 for general state aid, which shall only be used for such purpose and
20 which shall be distributed to community college areas pursuant to the
21 Community College Aid Act.

22 There is also included in the appropriation to this program for
23 FY2025-26 \$3,062,234 General Funds for state aid for dual enrollment,
24 which shall only be used for such purpose. There is also included in the
25 appropriation to this program for FY2026-27 \$3,062,234 General Funds for
26 state aid for dual enrollment, which shall only be used for such purpose.

27 Appropriations for dual enrollment shall be distributed to community
28 college areas in direct proportion to the most recent available three-
29 year average full-time-equivalent enrollment in dual credit courses
30 delivered by the respective community college areas based upon dual
31 enrollment credit hour enrollment data reported to the Coordinating

1 Commission for Postsecondary Education by the respective community
2 college areas.

3 For purposes of this section, dual enrollment course means a course
4 delivered to high school students for whom credit shall be reported on
5 the student's postsecondary educational institution transcript. It is the
6 intent of the Legislature that amounts distributed to each community
7 college area in proportion to enrollment in dual credit courses be
8 applied to support discounting of tuition assessed for enrollment in such
9 courses.

10 **Sec. 263.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

11 Program No. 152 - Community College Levy Reduction

	FY2025-26	FY2026-27
12 CASH FUND est.	265,988,849	279,288,291
13 PROGRAM TOTAL	265,988,849	279,288,291

14
15 There is included in the appropriation to this program for FY2025-26
16 \$265,988,849 Cash Funds estimate for state aid, which shall only be used
17 for such purpose. There is included in the appropriation to this program
18 for FY2026-27 \$279,288,291 Cash Funds estimate for state aid, which shall
19 only be used for such purpose.

20 Cash Fund expenditures for this program shall not be limited to the
21 amounts shown and shall be no greater than the amount certified pursuant
22 to subsection (3) of section 85-1543.

23 **Sec. 264.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY

24 Program No. 106 - Energy Office Administration

	FY2025-26	FY2026-27
25 CASH FUND	1,096,808	1,099,720
26 FEDERAL FUND est.	13,637,050	13,680,601
27 PROGRAM TOTAL	14,733,858	14,780,321
28 SALARY LIMIT	1,500,395	1,527,402

29
30 There is included in the appropriation to this program for FY2025-26
31 \$564,562 Cash Funds and \$11,788,428 Federal Funds estimate for state aid,

1 which shall only be used for such purpose. There is included in the
2 appropriation to this program for FY2026-27 \$564,562 Cash Funds and
3 \$11,788,428 Federal Funds estimate for state aid, which shall only be
4 used for such purpose.

5 **Sec. 265.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY
6 Program No. 513 - Environmental Quality

	FY2025-26	FY2026-27
8 GENERAL FUND	5,593,323	5,593,323
9 CASH FUND	39,988,699	40,271,997
10 FEDERAL FUND est.	45,762,396	46,118,927
11 PROGRAM TOTAL	91,344,418	91,984,247
12 SALARY LIMIT	18,766,522	19,129,105

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

- 16 No. 513 - Administration
- 17 No. 586 - Water Quality
- 18 No. 587 - Land Quality
- 19 No. 588 - Air Quality

20 There is included in the appropriation to this program for FY2025-26
21 \$18,645,601 Cash Funds and \$24,538,513 Federal Funds estimate 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 \$18,645,601 Cash Funds and
24 \$24,529,499 Federal Funds estimate for state aid, which shall only be
25 used for such purpose.

26 **Sec. 266.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY
27 Program No. 523 - Wastewater Loan Fund

	FY2025-26	FY2026-27
29 FEDERAL FUND est.	9,089,000	9,089,000
30 PROGRAM TOTAL	9,089,000	9,089,000

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

1 \$9,089,000 Federal Funds estimate for state aid, which shall only be used
2 for such purpose. There is included in the appropriation to this program
3 for FY2026-27 \$9,089,000 Federal Funds estimate for state aid, which
4 shall only be used for such purpose.

5 Funds set aside for grants to small communities shall not be
6 commingled with funds deposited in the Wastewater Treatment Facilities
7 Construction Loan Fund.

8 **Sec. 267.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY

9 Program No. 528 - Drinking Water Facilities Loan Fund

	FY2025-26	FY2026-27
10 FEDERAL FUND est.	12,990,000	12,990,000
11 PROGRAM TOTAL	12,990,000	12,990,000

12 There is included in the appropriation to this program for FY2025-26
13 \$12,990,000 Federal Funds estimate 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 \$12,990,000 Federal Funds estimate for state aid,
16 which shall only be used for such purpose.

17 **Sec. 268.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

18 Program No. 41 - Administration of Retirement Systems and Deferred
19 Compensation

	FY2025-26	FY2026-27
20 CASH FUND	8,838,027	8,838,027
21 PROGRAM TOTAL	8,838,027	8,838,027
22 SALARY LIMIT	3,523,028	3,616,481

23 **Sec. 269.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

24 Program No. 42 - Board Member Expenses

	FY2025-26	FY2026-27
25 CASH FUND	38,112	38,112
26 PROGRAM TOTAL	38,112	38,112
27 SALARY LIMIT	10,500	10,500

28 It is the intent of the Legislature that all expenses of the members

1 of the Public Employees Retirement Board, including conference
2 registration expenses, be paid exclusively from this program.

3 **Sec. 270.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

4 Program No. 515 - Public Employees Retirement

	FY2025-26	FY2026-27
5		
6 GENERAL FUND	69,021,344	69,512,000
7 PROGRAM TOTAL	69,021,344	69,512,000

8 There is included in the appropriation to this program for FY2025-26
9 \$50,118,963 General Funds to provide additional funding to the School
10 Employees Retirement System of the State of Nebraska, which shall only be
11 used for such purpose. There is included in the appropriation to this
12 program for FY2026-27 \$51,400,000 General Funds to provide additional
13 funding to the School Employees Retirement System of the State of
14 Nebraska, which shall only be used for such purpose.

15 There is included in the appropriation to this program for FY2025-26
16 \$10,607,612 General Funds to provide additional funding to the Omaha
17 School Employees Retirement System, which shall only be used for such
18 purpose. There is included in the appropriation to this program for
19 FY2026-27 \$10,600,000 General Funds to provide additional funding to the
20 Omaha School Employees Retirement System, which shall only be used for
21 such purpose.

22 There is included in the appropriation to this program for FY2025-26
23 \$6,834,870 General Funds to provide additional funding to the Nebraska
24 State Patrol Retirement System, which shall only be used for such
25 purpose. There is included in the appropriation to this program for
26 FY2026-27 \$6,000,000 General Funds to provide additional funding to the
27 Nebraska State Patrol Retirement System, which shall only be used for
28 such purpose.

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

1 There is included in the appropriation to this program for FY2026-27
2 \$1,512,000 General Funds to provide additional funding to the Nebraska
3 Judges Retirement System, which shall only be used for such purpose.

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

11 **Sec. 271.** AGENCY NO. 86 – DRY BEAN COMMISSION

12 Program No. 137 - Dry Bean Commission

	FY2025-26	FY2026-27
14 CASH FUND	669,525	672,395
15 PROGRAM TOTAL	669,525	672,395
16 SALARY LIMIT	86,655	88,466

17 **Sec. 272.** AGENCY NO. 87 – NEBRASKA ACCOUNTABILITY AND DISCLOSURE
18 COMMISSION

19 Program No. 94 - Nebraska Political Accountability

	FY2025-26	FY2026-27
21 GENERAL FUND	521,377	521,377
22 CASH FUND	324,900	347,804
23 PROGRAM TOTAL	846,277	869,181
24 SALARY LIMIT	618,568	630,873

25 **Sec. 273.** AGENCY NO. 88 – CORN DEVELOPMENT, UTILIZATION, AND
26 MARKETING BOARD

27 Program No. 384 - Corn Development, Utilization, and Marketing Board

	FY2025-26	FY2026-27
29 CASH FUND	12,186,541	13,387,714
30 PROGRAM TOTAL	12,186,541	13,375,714

1	SALARY LIMIT	591,569	606,947
2	Sec. 274. AGENCY NO. 90 – COMMISSION ON AFRICAN AMERICAN AFFAIRS		
3	Program No. 863 - African American Commission		
4		FY2025-26	FY2026-27
5	GENERAL FUND	287,760	287,760
6	CASH FUND	25,000	25,000
7	PROGRAM TOTAL	312,760	312,760
8	SALARY LIMIT	190,005	190,005

9 It is the intent of the Legislature that the Commission on Latino-
10 Americans, the Commission on Indian Affairs, and the Commission on
11 African American Affairs maintain parity with respect to compensation for
12 the executive directors of such commissions, with additional
13 consideration for years of experience.

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

16 **Sec. 275.** AGENCY NO. 91 – NEBRASKA TOURISM COMMISSION
17 Program No. 618 - Tourism Promotion

18		FY2025-26	FY2026-27
19	CASH FUND	7,583,744	7,583,744
20	PROGRAM TOTAL	7,583,744	7,583,744
21	SALARY LIMIT	1,096,297	1,096,297

22 There is included in the appropriation to this program for FY2025-26
23 \$852,600 Cash Funds for state aid, which shall only be used for such
24 purpose. There is included in the appropriation to this program for
25 FY2026-27 \$852,600 Cash Funds for state aid, which shall only be used for
26 such purpose.

27 **Sec. 276.** AGENCY NO. 92 – GRAIN SORGHUM DEVELOPMENT, UTILIZATION,
28 AND MARKETING BOARD

29 Program No. 406 - Grain Sorghum Development

30		FY2025-26	FY2026-27
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1	CASH FUND	286,673	290,219
2	PROGRAM TOTAL	286,673	290,219
3	SALARY LIMIT	65,382	67,107
4	Sec. 277. AGENCY NO. 93 – TAX EQUALIZATION AND REVIEW COMMISSION		
5	Program No. 115 - Operations		
6		FY2025-26	FY2026-27
7	GENERAL FUND	1,464,617	1,509,077
8	CASH FUND	86,789	86,789
9	PROGRAM TOTAL	1,551,406	1,595,866
10	SALARY LIMIT	1,089,754	1,120,330
11	Sec. 278. AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY		
12	Program No. 425 - Operations		
13		FY2025-26	FY2026-27
14	CASH FUND	1,616,482	1,616,482
15	PROGRAM TOTAL	1,616,482	1,616,482
16	SALARY LIMIT	1,021,209	1,021,209
17	Sec. 279. AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY		
18	Program No. 426 - Legal Services Aid		
19		FY2025-26	FY2026-27
20	CASH FUND	3,402,355	3,402,355
21	PROGRAM TOTAL	3,402,355	3,402,355
22	There is included in the appropriation to this program for FY2025-26		
23	\$3,402,355 Cash Funds for state aid, which shall only be used for such		
24	purpose. There is included in the appropriation to this program for		
25	FY2026-27 \$3,402,355 Cash Funds for state aid, which shall only be used		
26	for such purpose.		
27	Sec. 280. AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY		
28	Program No. 429 - Civil Legal Services		
29		FY2025-26	FY2026-27
30	CASH FUND	290,000	290,000

1 PROGRAM TOTAL 290,000 290,000

2 There is included in the appropriation to this program for FY2025-26
3 \$290,000 Cash Funds for state aid, which shall only be used for such
4 purpose. There is included in the appropriation to this program for
5 FY2026-27 \$290,000 Cash Funds for state aid, which shall only be used for
6 such purpose.

7 **Sec. 281.** AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY
8 Program No. 430 - Rural Practice Loan Repayment Assistance

		FY2025-26	FY2026-27
9			
10	CASH FUND	150,000	150,000
11	PROGRAM TOTAL	150,000	150,000

12 There is included in the appropriation to this program for FY2025-26
13 \$150,000 Cash Funds for state aid, which shall only be used for such
14 purpose. There is included in the appropriation to this program for
15 FY2026-27 \$150,000 Cash Funds for state aid, which shall only be used for
16 such purpose.

17 **Sec. 282.** AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY
18 Program No. 455 - DNA Testing

		FY2025-26	FY2026-27
19			
20	CASH FUND	75,000	75,000
21	PROGRAM TOTAL	75,000	75,000

22 **Sec. 283.** AGENCY NO. 95 – DRY PEA AND LENTIL COMMISSION
23 Program No. 862 - Dry Pea and Lentil Commission

		FY2025-26	FY2026-27
24			
25	CASH FUND	144,211	144,211
26	PROGRAM TOTAL	144,211	144,211
27	SALARY LIMIT	38,585	38,585

28 **Sec. 284.** AGENCY NO. 97 – COMMISSION ON ASIAN AMERICAN AFFAIRS
29 Program No. 866 - Asian American Commission

		FY2025-26	FY2026-27
30			

1	GENERAL FUND	287,760	287,760
2	PROGRAM TOTAL	287,760	287,760
3	SALARY LIMIT	191,853	191,853

4 **Sec. 285.** CASH FUNDS.

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

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

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

11 (1) Legislative Council: Nebraska Legislative Shared Information
12 System Cash Fund, Donations/Contributions Cash Fund, Nebraska Statutes
13 Cash Fund, Clerk of the Legislature Cash Fund, Biotechnology Development
14 Cash Fund, Nebraska Health Care Cash Fund;

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

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

24 (4) Secretary of State: Records Management Cash Fund, Secretary of
25 State Cash Fund, Election Administration Fund;

26 (5) Auditor of Public Accounts: Cooperative Audit Cash Fund;

27 (6) Attorney General: Motor Vehicle Fraud Cash Fund, Department of
28 Justice Natural Resources Enforcement Fund, State Settlement Cash Fund,
29 Nebraska Health Care Cash Fund, State Medicaid Fraud Control Unit Cash
30 Fund;

31 (7) State Treasurer: State Treasurer Administrative Fund, Unclaimed

1 Property Cash Fund, Mutual Finance Assistance Fund, College Savings Plan
2 Administrative Fund, College Savings Plan Expense Fund, Convention Center
3 Support Fund, State Disbursement Unit Cash Fund, Treasury Management Cash
4 Fund, Sports Arena Facility Support Fund, Political Subdivision Recapture
5 Cash Fund, Inland Port Authority Fund, College Savings Incentive Cash
6 Fund;

7 (8) State Department of Education: State Department of Education
8 Cash Fund, Certification Fund, Professional Practices Commission Fund,
9 School Technology Fund, Tuition Recovery Cash Fund, Private Postsecondary
10 Career Schools Cash Fund, School District Reorganization Fund, Early
11 Childhood Education Endowment Cash Fund, Nebraska Education Improvement
12 Fund, High School Equivalency Grant Fund, Expanded Learning Opportunity
13 Grant Fund, Education Future Fund, Behavioral Training Cash Fund, Mental
14 Health Training Cash Fund, College Pathway Program Cash Fund, School
15 Safety and Security Fund, Computer Science and Technology Education Fund;

16 (9) Public Service Commission: Nebraska Grain Warehouse Surveillance
17 Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service
18 Commission Housing and Recreational Vehicle Cash Fund, Nebraska
19 Telecommunications Universal Service Fund, Moisture Testing Examination
20 Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations
21 Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund,
22 911 Service System Fund, Transportation Network Company Regulation Cash
23 Fund, 211 Cash Fund;

24 (10) Department of Revenue: Department of Revenue Enforcement Fund,
25 State Lottery Operation Cash Fund, Marijuana and Controlled Substances
26 Tax Administration Cash Fund, Waste Reduction and Recycling Incentive
27 Fees Collection Fund, Petroleum Release Remedial Action Collection Fund,
28 Litter Fee Collection Fund, Severance Tax Administration Fund, Charitable
29 Gaming Operations Fund, Tobacco Products Administration Cash Fund,
30 Nebraska Incentives Fund, Motor Fuel Tax Enforcement and Collection Cash
31 Fund, Nebraska Health Care Cash Fund, State Athletic Commissioner's Cash

1 Fund, Department of Revenue Property Assessment Division Cash Fund,
2 Property Tax Credit Cash Fund, Nebraska Advantage Transformational
3 Tourism and Redevelopment Act Cash Fund, Airline and Carline Cash Fund,
4 Compulsive Gamblers Assistance Fund;

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

22 (12) Department of Banking and Finance: Financial Institution
23 Assessment Cash Fund, Securities Act Cash Fund, Department of Banking and
24 Finance Settlement Cash Fund;

25 (13) State Fire Marshal: Nebraska Natural Gas Pipeline Safety Cash
26 Fund, State Fire Marshal Cash Fund, Underground Storage Tank Fund,
27 Training Division Cash Fund, Reduced Cigarette Ignition Propensity Fund,
28 Boiler Inspection Cash Fund, Mechanical Safety Inspection Fund, Nebraska
29 Opioid Recovery Trust Fund;

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

31 (15) Department of Labor: Employment Security Special Contingent

1 Fund, Nebraska Training and Support Cash Fund, Contractor and
2 Professional Employer Organization Registration Cash Fund, Sector
3 Partnership Program Fund, Workforce Development Program Fund, Employment
4 Security Administration Fund;

5 (16) Department of Motor Vehicles: Motor Carrier Division Cash Fund,
6 Department of Motor Vehicles Cash Fund, Department of Motor Vehicles
7 Ignition Interlock Fund, License Plate Cash Fund, Vehicle Title and
8 Registration System Replacement and Maintenance Cash Fund, Operator's
9 License Services Fund, System Replacement and Maintenance Fund, Highway
10 Tax Fund, Motor Carrier Services System Replacement and Maintenance Fund;

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

26 (18) Department of Transportation: Highway Cash Fund, Grade Crossing
27 Protection Fund, State Recreation Road Fund, Roads Operations Cash Fund,
28 State Highway Capital Improvement Fund, Transportation Infrastructure
29 Bank Fund, Aeronautics Cash Fund, Department of Transportation
30 Aeronautics Capital Improvement Fund;

31 (19) Department of Veterans' Affairs: Veteran Cemetery Construction

1 Fund, Nebraska Veteran Cemetery System Operation Fund, Department of
2 Veterans' Affairs Cash Fund, Veterans' Home Building Fund, Pets for Vets
3 Cash Fund, Veterans Employment Program Fund, Military Installation
4 Development and Support Fund;

5 (20) Department of Natural Resources: Water Resources Cash Fund,
6 Small Watersheds Flood Control Fund, Nebraska Resources Development Fund,
7 Nebraska Soil and Water Conservation Fund, Natural Resources Water
8 Quality Fund, Water Well Decommissioning Fund, Water Resources Trust
9 Fund, Department of Natural Resources Cash Fund, Water Sustainability
10 Fund, Critical Infrastructure Facilities Cash Fund, Dam Safety Cash Fund,
11 Perkins County Canal Project Fund, Jobs and Economic Development
12 Initiative Fund, Surface Water Irrigation Infrastructure Fund;

13 (21) State Electrical Board: Electrical Division Fund;

14 (22) Military Department: Military Department Cash Fund, Governor's
15 Emergency Cash Fund, Nebraska Emergency Management Agency Cash Fund,
16 Nebraska Emergency Planning and Community Right to Know Cash Fund;

17 (23) Board of Educational Lands and Funds: Surveyors' Cash Fund,
18 Board of Educational Lands and Funds Cash Fund, Survey Record Repository
19 Fund;

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

31 (25) Nebraska Library Commission: Nebraska Library Commission Cash

1 Fund;

2 (26) Nebraska Liquor Control Commission: Nebraska Liquor Control
3 Commission Rule and Regulation Cash Fund;

4 (27) State Racing and Gaming Commission: Racing and Gaming
5 Commission's Racing Cash Fund, Racing and Gaming Commission's Racetrack
6 Gaming Fund, Track Distribution Fund;

7 (28) Nebraska Workers' Compensation Court: Compensation Court Cash
8 Fund;

9 (29) Nebraska Brand Committee: Nebraska Brand Inspection and Theft
10 Prevention Fund;

11 (30) Nebraska Motor Vehicle Industry Licensing Board: Nebraska Motor
12 Vehicle Industry Licensing Fund;

13 (31) State Real Estate Commission: State Real Estate Commission's
14 Fund;

15 (32) Board of Barber Examiners: Board of Barber Examiners Fund;

16 (33) Department of Correctional Services: Department of Correctional
17 Services Facility Cash Fund, Reentry Cash Fund, Vocational and Life
18 Skills Programming Fund, Prison Overcrowding Contingency Fund, Parole
19 Program Cash Fund;

20 (34) Nebraska Educational Telecommunications Commission: State
21 Educational Telecommunications Fund, NEB*SAT Cash Fund;

22 (35) Coordinating Commission for Postsecondary Education:
23 Coordinating Commission for Postsecondary Education Cash Fund, Nebraska
24 Opportunity Grant Fund, Guaranty Recovery Cash Fund, Excellence in
25 Teaching Cash Fund, Door to College Scholarship Fund, Community College
26 Gap Assistance Program Fund;

27 (36) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,
28 Wayne Cash Fund, Chadron State College Designated Cash Fund, Peru State
29 College Designated Cash Fund, Wayne State College Designated Cash Fund,
30 Board of Trustees Cash Fund, State Colleges Sport Facilities Cash Fund;

31 (37) University of Nebraska: Financial Literacy Cash Fund,

1 University Cash Fund, Temporary University Fund, University of Nebraska
2 at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund,
3 University of Nebraska at Kearney Cash Fund, University of Nebraska
4 Central Administration Designated Cash Fund, University of Nebraska-
5 Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated
6 Cash Fund, University of Nebraska Medical Center Designated Cash Fund,
7 University of Nebraska at Kearney Designated Cash Fund, State Anatomical
8 Board Cash Fund;

9 (38) Nebraska State Fair Board: Nebraska State Fair Support and
10 Improvement Cash Fund;

11 (39) Real Property Appraiser Board: Real Property Appraiser Fund,
12 Appraisal Management Company Fund;

13 (40) Nebraska State Historical Society: Historical Society Fund,
14 Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet
15 Revitalization Fund, Nebraska 150 Sesquicentennial Plate Proceeds Fund,
16 Willa Cather National Statuary Hall Cash Fund, Willa Cather Historical
17 Building Cash Fund, Semiquincentennial Commission Fund;

18 (41) Nebraska Wheat Development, Utilization, and Marketing Board:
19 Nebraska Wheat Development, Utilization, and Marketing Fund;

20 (42) Nebraska Oil and Gas Conservation Commission: Oil and Gas
21 Conservation Fund, Carbon Dioxide Storage Facility Administrative Fund;

22 (43) Board of Engineers and Architects: Engineers and Architects
23 Regulation Fund;

24 (44) Board of Geologists: Geologists Regulation Fund;

25 (45) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,
26 Ethanol Production Incentive Cash Fund;

27 (46) Nebraska Dairy Industry Development Board: Nebraska Dairy
28 Industry Development Fund;

29 (47) State Board of Examiners for Land Surveyors: Land Surveyor
30 Examiner's Fund;

31 (48) Nebraska State Board of Public Accountancy: Certified Public

1 Accountants Fund;

2 (49) Nebraska State Patrol: Nebraska State Patrol Cash Fund,
3 Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska
4 State Patrol Drug Control and Education Cash Fund, Public Safety Cash
5 Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska
6 Public Safety Communication System Cash Fund, Combined Law Enforcement
7 Information Network Cash Fund, State DNA Sample and Data Base Fund,
8 Treasury Agency Forfeitures Cash Fund;

9 (50) Department of Administrative Services: Building Renewal
10 Allocation Fund, State Building Renewal Assessment Fund, University
11 Building Renewal Assessment Fund, State College Building Renewal
12 Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and
13 Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund,
14 Information Technology Infrastructure Fund, Health and Life Benefit
15 Administration Cash Fund, Rural Broadband Task Force Fund, Community
16 College State Dependents Fund;

17 (51) Abstracters Board of Examiners: Abstracters Board of Examiners
18 Cash Fund;

19 (52) Commission on Latino-Americans: Hispanic Awareness Cash Fund,
20 Commission on Latino-Americans Cash Fund;

21 (53) Nebraska Arts Council: Nebraska Arts Council Cash Fund,
22 Nebraska Arts and Humanities Cash Fund, Support the Arts Cash Fund;

23 (54) Foster Care Review Office: Foster Care Review Office Cash Fund,
24 Nebraska Health Care Cash Fund;

25 (55) Department of Economic Development: Job Training Cash Fund,
26 Administrative Cash Fund, Affordable Housing Trust Fund, Civic and
27 Community Center Financing Fund, Rural Workforce Housing Investment Fund,
28 Bioscience Innovation Cash Fund, Nebraska Film Office Fund, Customized
29 Job Training Cash Fund, ImagiNE Nebraska Cash Fund, Middle Income
30 Workforce Housing Investment Fund, ImagiNE Nebraska Revolving Loan Fund,
31 Nebraska Transformational Project Fund, Site and Building Development

1 Fund, Economic Recovery Contingency Fund, Innovation Hub Cash Fund,
2 Nebraska Rural Projects Fund, Shovel-Ready Capital Recovery and
3 Investment Fund, Panhandle Improvement Project Cash Fund, Youth Outdoor
4 Education Innovation Fund;

5 (56) State Board of Landscape Architects: State Board of Landscape
6 Architects Cash Fund;

7 (57) Nebraska Power Review Board: Nebraska Power Review Fund;

8 (58) Nebraska Investment Council: State Investment Officer's Cash
9 Fund;

10 (59) Nebraska Commission on Law Enforcement and Criminal Justice:
11 Nebraska Law Enforcement Training Center Cash Fund, Law Enforcement
12 Improvement Fund, Victim's Compensation Fund, Community Corrections
13 Uniform Data Analysis Cash Fund, Violence Prevention Cash Fund;

14 (60) Commission for the Blind and Visually Impaired: Commission for
15 the Blind and Visually Impaired Cash Fund;

16 (61) Commission for the Deaf and Hard of Hearing: Commission for the
17 Deaf and Hard of Hearing Fund;

18 (62) Community College Aid: Nebraska Community College Aid Cash
19 Fund, Community College Future Fund;

20 (63) Department of Environment and Energy: Integrated Solid Waste
21 Management Cash Fund, Nebraska Litter Reduction and Recycling Fund,
22 Environmental Cash Fund, Chemigation Costs Fund, Low-Level Radioactive
23 Waste Cash Fund, Petroleum Release Remedial Action Cash Fund, Wastewater
24 Treatment Operator Certification Cash Fund, Local Site Selection Cash
25 Fund, Local Monitoring Committee Cash Fund, Waste Reduction and Recycling
26 Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund,
27 Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash
28 Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund,
29 Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private
30 Onsite Wastewater Treatment System Certification and Registration Cash
31 Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite

1 Wastewater Treatment System Permit and Approval Cash Fund, State Energy
2 Cash Fund, Clean-burning Motor Fuel Development Fund, Volkswagen
3 Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering
4 Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska
5 Environmental Response Cash Fund, Water Well Standards and Contractors'
6 Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash
7 Fund, Lead Service Line Cash Fund;

8 (64) Public Employees Retirement Board: School Expense Fund, Judges
9 Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense
10 Fund, State Employees Retirement System Expense Fund, County Employees
11 Retirement System Expense Fund, State Cash Balance Expense Fund, County
12 Cash Balance Expense Fund, Class V School Employees Retirement System
13 Management Work Plan Fund;

14 (65) Dry Bean Commission: Dry Bean Development, Utilization,
15 Promotion, and Education Fund;

16 (66) Nebraska Accountability and Disclosure Commission: Nebraska
17 Accountability and Disclosure Commission Cash Fund;

18 (67) Corn Development, Utilization, and Marketing Board: Nebraska
19 Corn Development, Utilization, and Marketing Fund;

20 (68) Commission on Indian Affairs: Commission on Indian Affairs Cash
21 Fund, Chief Standing Bear National Statuary Hall Cash Fund, Native
22 American Scholarship and Leadership Fund;

23 (69) Nebraska Tourism Commission: State Visitors Promotion Cash
24 Fund, Tourism Conference Cash Fund, Nebraska Tourism Commission
25 Promotional Cash Fund;

26 (70) Grain Sorghum Development, Utilization, and Marketing Board:
27 Grain Sorghum Development, Utilization, and Marketing Fund, Grain Sorghum
28 National Checkoff Fund;

29 (71) Tax Equalization and Review Commission: Tax Equalization and
30 Review Commission Cash Fund;

31 (72) Commission on Public Advocacy: Legal Education for Public

1 Service and Rural Practice Loan Repayment Assistance Fund, Commission on
2 Public Advocacy Operations Cash Fund, Legal Aid and Services Fund, Civil
3 Legal Services Fund;

4 (73) Dry Pea and Lentil Commission: Dry Pea and Lentil Fund; and

5 (74) Commission on African American Affairs: Commission on African
6 American Affairs Cash Fund.

7 **Sec. 286. FEDERAL FUNDS.**

8 The receipts for FY2025-26 and FY2026-27 inuring to the several
9 Federal Funds, together with any amounts held in account by the State
10 Treasurer on June 30, 2025, are hereby credited to each of the funds
11 respectively. Expenditure of Federal Funds appropriated in this act shall
12 not be limited to the amount shown.

13 Any Federal Funds, not otherwise appropriated, any additional
14 Federal Funds made available to the credit of the State Treasurer, and
15 any amounts on hand in any such Federal Funds on June 30, 2025, are
16 hereby appropriated to the expending agency designated by the federal
17 government or, if none is designated, to such expending agency as may be
18 designated by the Governor.

19 For any capital construction project for which federal funds are
20 allocated, any federal funds not otherwise appropriated, any additional
21 funds made available to the credit of the State Treasurer, and any
22 unexpended balances in federal funds on the operative date of this act
23 are hereby appropriated and reappropriated to the agency and project.

24 **Sec. 287. REVOLVING FUNDS.**

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

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

1 Personnel Division Revolving Fund, Training Revolving Fund, Nebraska
2 Public Safety Communication System Revolving Fund, Shared Services
3 Revolving Fund, Capital Commission Revolving Fund.

4 **Sec. 288.** TRUST FUNDS.

5 The receipts for FY2025-26 and FY2026-27 inuring to the several
6 trust funds, together with any amounts held in account by the State
7 Treasurer on June 30, 2025, are hereby credited to each of the funds
8 respectively, which funds are hereby appropriated for FY2025-26 and
9 FY2026-27:

10 (1) Attorney General: State Settlement Trust Fund, Nebraska Opioid
11 Recovery Fund;

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

22 (3) State Department of Education: State Department of Education
23 Trust Fund, temporary school fund;

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

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

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

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

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

1 Fund;

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

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

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

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

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

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

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

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

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

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

1 (19) Nebraska State Colleges: Student Activity Trust Funds at
2 Chadron, Peru, and Wayne State Colleges, Wayne State Bequests Trust Fund,
3 Wayne State College Electronic Funds Transfer Loan Trust Fund, Peru State
4 Construction Trust Fund, Peru State College Corrections Workforce
5 Development Pathway Trust Fund, Risk Loss Trust;

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

16 (21) Nebraska State Historical Society: Hall of Fame Trust Fund,
17 Library Archives Trust Fund, Nebraska State Historical Society
18 Collections Trust Fund, Bridge Book Sale 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 Environment and Energy: Hazardous Waste Sites
28 Trust Fund, Leaking Underground Storage Tanks Trust Fund, Wastewater
29 Treatment Facilities Construction Loan Fund, Drinking Water Facilities
30 Loan Fund, Drinking Water State Revolving Fund, Recycled Principal Fund,
31 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. 289.** REFUND AND DISTRIBUTIVE FUNDS.

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

16 (1) State Treasurer: Car Line Refund Fund, Insurance Tax Fund,
17 Highway Allocation Fund, Aircraft Fuel Tax Fund, Severance Tax Fund,
18 Suspense Fund, State Treasurer's Land Sales Distributive Fund;

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

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

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

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

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

28 (7) Nebraska Library Commission: NEBASE Fund;

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

31 (9) Department of Administrative Services: Imprest Payroll

1 Distributive Fund, State Purchasing Card Distributive Fund; and
2 (10) Public Employees Retirement Board: Deferred Compensation Fund.

3 **Sec. 290.** GENERAL FUND TRANSFERS.

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

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

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

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

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

1 (c) Commission on Public Advocacy Operations Cash Fund: \$1,000,000
2 on or before December 31, 2025, on such dates and in such amounts as
3 directed by the budget administrator of the budget division of the
4 Department of Administrative Services.

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

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

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

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

25 (c) Commission on Public Advocacy Operations Cash Fund: \$1,000,000
26 on or before December 31, 2026, on such dates and in such amounts as
27 directed by the budget administrator of the budget division of the
28 Department of Administrative Services.

29 **Sec. 291. CASH, REVOLVING, AND TRUST FUND LAPSES AND TRANSFERS.**

30 The State Treasurer shall make the transfers specified in this
31 section between funds, in the amounts indicated. Unless otherwise noted,

1 transfers for FY2025-26 shall occur on July 1, 2025, or as soon
2 thereafter as administratively possible, and transfers for FY2026-27
3 shall occur on July 1, 2026, or as soon thereafter as administratively
4 possible. All agencies with administrative responsibilities for these
5 funds shall assist the State Treasurer as needed in implementing the
6 transfers.

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

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

11 (b) From the Roads Operations Cash Fund to the Carrier Enforcement
12 Cash Fund: \$11,413,021 less the unexpended balance existing on June 30,
13 2025, in the Carrier Enforcement Cash Fund. Transfers shall be made in
14 four equal quarterly amounts on or before July 15, October 15, January
15 15, and April 15;

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

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

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

30 (f) From the Civic and Community Center Financing Fund to the
31 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2025, or as

1 soon thereafter as administratively possible, as provided for in sections
2 13-2704 and 77-5601;

3 (g) From the Highway Trust Fund to the License Plate Cash Fund:
4 \$3,554,058. Transfers shall be made as required by the Department of
5 Motor Vehicles to meet the expenditures of plate and sticker production;

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

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

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

19 (k) From the Severance Tax Fund to the State Energy Cash Fund:
20 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve
21 equal monthly amounts;

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

26 (m) The State Treasurer shall transfer up to \$1,500,000 from the
27 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share
28 Cash Fund on or before June 30, 2026, on such dates and in such amounts
29 as directed by the budget administrator of the budget division of the
30 Department of Administrative Services. Transfers shall be made as
31 required by the Department of Environment and Energy and used pursuant to

1 subdivision (2)(i) of section 66-1519;

2 (n) From the State Settlement Cash Fund to the General Fund:
3 \$295,957 on or before June 30, 2026, on such dates and in such amounts as
4 directed by the budget administrator of the budget division of the
5 Department of Administrative Services;

6 (o) From the State Settlement Cash Fund to the Legal Education for
7 Public Service and Rural Practice Loan Repayment Assistance Fund:
8 \$150,000 on or before July 15, 2025, on such date as directed by the
9 budget administrator of the budget division of the Department of
10 Administrative Services;

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

15 (q) From the Nebraska Environmental Trust Fund to the Water
16 Sustainability Fund: \$5,000,000 on or before June 30, 2026, on such dates
17 and in such amounts as directed by the budget administrator of the budget
18 division of the Department of Administrative Services; and

19 (r) From the Nebraska Environmental Trust Fund to the Nebraska Soil
20 and Water Conservation Fund: \$2,500,000 on or before June 30, 2026, on
21 such dates and in such amounts as directed by the budget administrator of
22 the budget division of the Department of Administrative Services.

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

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

27 (b) From the Roads Operations Cash Fund to the Carrier Enforcement
28 Cash Fund: \$11,806,490. Transfers shall be made in four equal quarterly
29 amounts on or before July 15, October 15, January 15, and April 15;

30 (c) From the State Building Revolving Fund to the Capitol Security
31 Revolving Fund: \$1,482,214. Transfers shall be made in four equal

1 quarterly amounts on or before July 15, October 15, January 15, and April
2 15. Transfers shall be made to pay non-General-Fund costs associated with
3 the operation of the state capitol security division of the Nebraska
4 State Patrol;

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

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

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

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

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

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

31 (j) From the Severance Tax Fund to the Municipal Rate Negotiations

1 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

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

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

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

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

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

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

29 (q) From the Nebraska Environmental Trust Fund to the Water
30 Sustainability Fund: \$5,000,000 on or before June 30, 2027, on such dates
31 and in such amounts as directed by the budget administrator of the budget

1 division of the Department of Administrative Services; and
2 (r) From the Nebraska Environmental Trust Fund to the Nebraska Soil
3 and Water Conservation Fund: \$2,500,000 on or before June 30, 2026, on
4 such dates and in such amounts as directed by the budget administrator of
5 the budget division of the Department of Administrative Services.

6 **Sec. 292.** REAPPROPRIATION OF STATE AGENCY BYRNE GRANTS.

7 The unexpended General Fund, Cash Fund, and Federal Fund
8 appropriation balances existing on both June 30, 2025, and June 30, 2024,
9 are hereby reappropriated for the following agencies and programs:

- 10 (1) Agency 11 – Program No. 575;
- 11 (2) Agency 46 - Program No. 575;
- 12 (3) Agency 64 – Program No. 575; and
- 13 (4) Agency 78 – Program No. 575.

14 **Sec. 293.** There is hereby appropriated, unless otherwise specified,
15 for FY2023-24 and for FY2024-25 from undisbursed balances existing on
16 June 30, 2023, and on June 30, 2024, respectively, to each agency for
17 each program from the respective funds for capital construction as
18 follows:

- 19 (1) Agency No. 25 – Department of Health and Human Services
20 Program Nos. 919, 931, and 936.
- 21 (2) Agency No. 27 – Department of Transportation
22 Program No. 901, except that the unobligated biennium appropriation
23 balance shall lapse once all projects funded in that biennium are
24 completed, postponed to a future biennium, or indefinitely postponed.
- 25 (3) Agency No. 28 - Department of Veterans' Affairs
26 Program Nos. 936 and 938.
- 27 (4) Agency No. 31 – Military Department
28 Program Nos. 913, 914, 925, 927, 990, and 992.
- 29 (5) Agency No. 33 – Game and Parks Commission
30 Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968,
31 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.

1 (6) Agency No. 46 – Department of Correctional Services
2 Program Nos. 905, 906, 913, 914, 921, 927, 928, and 929.

3 (7) Agency No. 47 – Nebraska Educational Telecommunications
4 Commission

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

6 (8) Agency No. 50 – Board of Trustees of the Nebraska State Colleges
7 Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and
8 996, and any additional construction programs administratively created
9 relating to the Board of Trustees of the Nebraska State Colleges and its
10 campuses which are funded through cash funds, federal funds, revolving
11 funds, or private gifts or donations.

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

13 Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918,
14 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944,
15 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any
16 additional construction programs administratively created relating to the
17 University of Nebraska-Lincoln, the University of Nebraska at Omaha, the
18 University of Nebraska Medical Center, the University of Nebraska at
19 Kearney, the Nebraska College of Technical Agriculture at Curtis, and the
20 University of Nebraska Central Administration which are funded through
21 cash funds, federal funds, revolving funds, or private gifts or
22 donations.

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

24 Program No. 904.

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

26 Program Nos. 901, 917, 922, 980, 986, and 994.

27 Appropriations to program numbers pertaining to funding for the
28 Deferred Building Renewal Act other than Program number 940 are hereby
29 reappropriated.

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

1 Program No. 903.

2 **Sec. 294.** The One Hundred Ninth Legislature acknowledges that
3 Article III, section 22, of the Constitution of Nebraska provides that
4 each Legislature shall make appropriations for the expenses of the
5 government. Consistent with this provision, any appropriations enacted by
6 prior Legislatures for fiscal years beginning after June 30, 2025, are
7 null and void unless specifically reaffirmed by this Legislature.

8 **Sec. 295.** This act becomes operative on July 1, 2025.

9 **Sec. 296.** Since an emergency exists, this act takes effect when
10 passed and approved according to law.