

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1071**

FINAL READING

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

Read first time January 15, 2026

Committee: Appropriations

1 A BILL FOR AN ACT relating to appropriations; to amend Laws 2025, LB48A,  
2 section 1; Laws 2025, LB177A, section 1; Laws 2025, LB261, sections  
3 15, 16, 17, 18, 19, 20, 22, 23, 24, 26, 27, 28, 29, 31, 39, 51, 52,  
4 54, 67, 69, 71, 72, 73, 74, 77, 78, 81, 82, 87, 91, 92, 93, 94, 97,  
5 99, 100, 102, 103, 105, 106, 107, 108, 113, 114, 127, 128, 131, 132,  
6 133, 135, 145, 153, 154, 155, 156, 157, 158, 159, 162, 164, 174,  
7 175, 176, 182, 186, 187, 202, 211, 214, 215, 218, 220, 222, 225,  
8 228, 229, 231, 232, 245, 246, 248, 255, 258, 269, 276, 279, 280,  
9 285, 300, 302, 303, 304, 305, 306, and 308; Laws 2025, LB293A,  
10 section 1; and Laws 2025, LB298A, section 2; to define terms; to  
11 provide, change, and eliminate provisions related to appropriations  
12 for the expenses of Nebraska State Government for the biennium  
13 ending June 30, 2027; to provide severability; to repeal the  
14 original sections; to outright repeal Laws 2025, LB150A, section 1;  
15 Laws 2025, LB261, sections 247, 256, 257, 260, 261, 262, 263, 265,  
16 and 266; Laws 2025, LB298A, section 1; and Laws 2025, LB382A,  
17 section 1; and to declare an emergency.  
18 Be it enacted by the people of the State of Nebraska,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10 **Sec. 9. AGENCY NO. 9 – SECRETARY OF STATE**

11 Program No. 20 – Services and Administration

	<u>FY2025-26</u>	<u>FY2026-27</u>
12		
13 <u>CASH FUND</u>	<u>70,000</u>	<u>173,333</u>
14 <u>PROGRAM TOTAL</u>	<u>70,000</u>	<u>173,333</u>

15 **Sec. 10. AGENCY NO. 9 – SECRETARY OF STATE**

16 Program No. 86 – Records Management

	<u>FY2025-26</u>	<u>FY2026-27</u>
17		
18 <u>GENERAL FUND</u>	<u>5,000</u>	<u>1,667</u>
19 <u>PROGRAM TOTAL</u>	<u>5,000</u>	<u>1,667</u>

20 **Sec. 11. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION**

21 Program No. 352 – Disability Determination

	<u>FY2025-26</u>	<u>FY2026-27</u>
22		
23 <u>FEDERAL FUND est.</u>	<u>1,066</u>	<u>-0-</u>
24 <u>PROGRAM TOTAL</u>	<u>1,066</u>	<u>-0-</u>
25 <u>SALARY LIMIT</u>	<u>1,066</u>	<u>-0-</u>

26 **Sec. 12. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION**

27 Program No. 14 – Salaries of Public Service Commissioners

	<u>FY2025-26</u>	<u>FY2026-27</u>
28		
29 <u>GENERAL FUND</u>	<u>5,200</u>	<u>-0-</u>
30 <u>PROGRAM TOTAL</u>	<u>5,200</u>	<u>-0-</u>

1           **Sec. 13.   AGENCY NO. 16 – DEPARTMENT OF REVENUE**

2           Program No. 108 - Homestead Exemption

	<u>FY2025-26</u>	<u>FY2026-27</u>
4 <u>GENERAL FUND</u>	<u>1,883,000</u>	<u>2,897,000</u>
5 <u>PROGRAM TOTAL</u>	<u>1,883,000</u>	<u>2,897,000</u>

6           There is included in the appropriation to this program for FY2025-26  
7 \$1,883,000 General 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 \$2,897,000 General Funds for state aid, which shall only be  
10 used for such purpose.

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

12           Program No. 344 - Children's Health Insurance

	<u>FY2025-26</u>	<u>FY2026-27</u>
14 <u>CASH FUND</u>	<u>36,000,000</u>	<u>36,000,000</u>
15 <u>PROGRAM TOTAL</u>	<u>36,000,000</u>	<u>36,000,000</u>

16           There is included in the appropriation to this program for FY2025-26  
17 \$36,000,000 Cash Funds for state aid, which shall only be used for such  
18 purpose. There is included in the appropriation to this program for  
19 FY2026-27 \$36,000,000 Cash Funds for state aid, which shall only be used  
20 for such purpose.

21           **Sec. 15.   AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES**

22           Program No. 365 - Mental Health Operations

	<u>FY2025-26</u>	<u>FY2026-27</u>
24 <u>GENERAL FUND</u>	<u>14,917,758</u>	<u>7,466,224</u>
25 <u>PROGRAM TOTAL</u>	<u>14,917,758</u>	<u>7,466,224</u>
26 <u>SALARY LIMIT</u>	<u>18,700,000</u>	<u>18,700,000</u>

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

28           Program No. 571 - Community-Based Aging Services

	<u>FY2025-26</u>	<u>FY2026-27</u>
30 <u>CASH FUND</u>	<u>500,000</u>	<u>500,000</u>



1	<u>Program No. 526 - Judges' Salaries</u>		
2		<u>FY2025-26</u>	<u>FY2026-27</u>
3	<u>CASH FUND</u>	<u>1</u>	<u>-0-</u>
4	<u>PROGRAM TOTAL</u>	<u>1</u>	<u>-0-</u>
5	<u>SALARY LIMIT</u>	<u>1</u>	<u>-0-</u>
6	<b>Sec. 22. <u>AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT</u></b>		
7	<u>Program No. 530 - Court Administration</u>		
8		<u>FY2025-26</u>	<u>FY2026-27</u>
9	<u>CASH FUND</u>	<u>675,000</u>	<u>-0-</u>
10	<u>PROGRAM TOTAL</u>	<u>675,000</u>	<u>-0-</u>
11	<b>Sec. 23. <u>AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS</u></b>		
12	<u>COMMISSION</u>		
13	<u>Program No. 566 - Public Radio</u>		
14		<u>FY2025-26</u>	<u>FY2026-27</u>
15	<u>CASH FUND</u>	<u>-0-</u>	<u>60,000</u>
16	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>60,000</u>
17	<b>Sec. 24. <u>AGENCY NO. 53 – REAL PROPERTY APPRAISER BOARD</u></b>		
18	<u>Program No. 79 - Appraiser Licensing</u>		
19		<u>FY2025-26</u>	<u>FY2026-27</u>
20	<u>CASH FUND</u>	<u>12,263</u>	<u>4,282</u>
21	<u>PROGRAM TOTAL</u>	<u>12,263</u>	<u>4,282</u>
22	<b>Sec. 25. <u>AGENCY NO. 58 – BOARD OF ENGINEERS AND ARCHITECTS</u></b>		
23	<u>Program No. 82 - Enforcement of Standards - Engineers and Architects</u>		
24		<u>FY2025-26</u>	<u>FY2026-27</u>
25	<u>SALARY LIMIT</u>	<u>6,017</u>	<u>6,017</u>
26	<b>Sec. 26. <u>AGENCY NO. 64 – NEBRASKA STATE PATROL</u></b>		
27	<u>Program No. 325 - Operational Improvements</u>		
28		<u>FY2025-26</u>	<u>FY2026-27</u>
29	<u>CASH FUND</u>	<u>68,187</u>	<u>68,187</u>
30	<u>PROGRAM TOTAL</u>	<u>68,187</u>	<u>68,187</u>

1	<u>SALARY LIMIT</u>	<u>57,896</u>	<u>57,856</u>
2	<b>Sec. 27. <u>AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES</u></b>		
3	<u>Program No. 49 - Departmental Administration</u>		
4		<u>FY2025-26</u>	<u>FY2026-27</u>
5	<u>REVOLVING FUND</u>	<u>560,000</u>	<u>-0-</u>
6	<u>PROGRAM TOTAL</u>	<u>560,000</u>	<u>-0-</u>
7	<b>Sec. 28. <u>AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES</u></b>		
8	<u>Program No. 567 - Accounting Division</u>		
9		<u>FY2025-26</u>	<u>FY2026-27</u>
10	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>536,125</u>
11	<b>Sec. 29. <u>AGENCY NO. 76 – COMMISSION ON INDIAN AFFAIRS</u></b>		
12	<u>Program No. 584 - Commission on Indian Affairs</u>		
13		<u>FY2025-26</u>	<u>FY2026-27</u>
14	<u>GENERAL FUND</u>	<u>6,618</u>	<u>6,831</u>
15	<u>PROGRAM TOTAL</u>	<u>6,618</u>	<u>6,831</u>
16	<u>SALARY LIMIT</u>	<u>5,747</u>	<u>5,932</u>
17	<b>Sec. 30. <u>AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND</u></b>		
18	<u>CRIMINAL JUSTICE</u>		
19	<u>Program No. 153 - Juvenile Justice Services - Aid</u>		
20		<u>FY2025-26</u>	<u>FY2026-27</u>
21	<u>GENERAL FUND</u>	<u>5,862,300</u>	<u>5,613,000</u>
22	<u>CASH FUND</u>	<u>500,000</u>	<u>-0-</u>
23	<u>PROGRAM TOTAL</u>	<u>6,362,300</u>	<u>5,613,000</u>
24	<u>The Department of Administrative Services shall monitor the</u>		
25	<u>appropriations and expenditures for this program according to the</u>		
26	<u>following program classifications:</u>		
27	<u>No. 150 - Juvenile Services Act</u>		
28	<u>No. 155 - County Juvenile Services Aid</u>		
29	<u>The unexpended General Fund appropriation balance existing on June</u>		
30	<u>30, 2025, is hereby reappropriated.</u>		

1        There is included in the appropriation to this program for FY2025-26  
2 \$5,862,300 General Funds and \$500,000 Cash Funds for state aid, which  
3 shall only be used for such purpose. There is included in the  
4 appropriation to this program for FY2026-27 \$5,613,000 General Funds and  
5 \$-0- Cash Funds for state aid, which shall only be used for such purpose.

6        **Sec. 31.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND  
7 CRIMINAL JUSTICE

8        Program No. 199 - Nebraska Law Enforcement Training Center

	<u>FY2025-26</u>	<u>FY2026-27</u>
9		
10	<u>2,400,000</u>	<u>2,400,000</u>
11	<u>100,000</u>	<u>100,000</u>
12	<u>2,500,000</u>	<u>2,500,000</u>
13	<u>250,000</u>	<u>300,000</u>

14        **Sec. 32.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND  
15 CRIMINAL JUSTICE

16        Program No. 206 - Violence Prevention - Aid

	<u>FY2025-26</u>	<u>FY2026-27</u>
17		
18	<u>69,657</u>	<u>660,817</u>
19	<u>1,369,634</u>	<u>778,474</u>
20	<u>11,294,274</u>	<u>11,294,274</u>
21	<u>12,733,565</u>	<u>12,733,565</u>

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

25        No. 201 - Victim-Witness Assistance

26        No. 202 - Crime Victims' Reparations

27        No. 204 - Office of Violence Prevention

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

30        There is included in the appropriation to this program for FY2025-26  
31 \$69,657 General Funds, \$1,369,634 Cash Funds, and \$11,294,274 Federal

1 Funds estimate for state aid, which shall only be used for such purpose.  
2 There is included in the appropriation to this program for FY2026-27  
3 \$660,817 General Funds, \$778,474 Cash Funds, and \$11,294,274 Federal  
4 Funds estimate for state aid, which shall only be used for such purpose.

5 **Sec. 33.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

6 Program No. 152 - Community College Levy Reduction

	<u>FY2025-26</u>	<u>FY2026-27</u>
7		
8 <u>CASH FUND est.</u>	<u>5,457,627</u>	<u>5,730,509</u>
9 <u>PROGRAM TOTAL</u>	<u>5,457,627</u>	<u>5,730,509</u>

10 There is included in the appropriation to this program for FY2025-26  
11 \$5,457,627 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 \$5,730,509 Cash Funds estimate for state aid, which shall  
14 only be used for such purpose.

15 **Sec. 34.** AGENCY NO. 87 – NEBRASKA ACCOUNTABILITY AND DISCLSURE  
16 COMMISSION

17 Program No. 94 - Nebraska Political Accountability

	<u>FY2025-26</u>	<u>FY2026-27</u>
18		
19 <u>CASH FUND</u>	<u>115,707</u>	<u>137,457</u>
20 <u>PROGRAM TOTAL</u>	<u>115,707</u>	<u>137,457</u>
21 <u>SALARY LIMIT</u>	<u>-0-</u>	<u>25,000</u>

22 **Sec. 35.** AGENCY NO. 91 – NEBRASKA TOURISM COMMISSION

23 Program No. 618 - Tourism Promotion

	<u>FY2025-26</u>	<u>FY2026-27</u>
24		
25 <u>CASH FUND</u>	<u>325,000</u>	<u>-0-</u>
26 <u>PROGRAM TOTAL</u>	<u>325,000</u>	<u>-0-</u>

27 There is included in the appropriation to this program for FY2025-26  
28 \$175,000 Cash Funds for state aid, which shall only be used for a  
29 marketing grant related to international volleyball events at a city of  
30 the metropolitan class.

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

1 \$150,000 Cash Funds for state aid, which shall only be used for a tourism  
2 and visitor promotion grant to an organization that provides tourism and  
3 visitor promotion services in the state through exhibits and trails and  
4 that is located along the Missouri River and within five miles of a city  
5 of the first class.

6 **Sec. 36.** AGENCY NO. 93 – TAX EQUALIZATION AND REVIEW COMMISSION  
7 Program No. 115 – Operations

	<u>FY2025-26</u>	<u>FY2026-27</u>
9 <u>SALARY LIMIT</u>	<u>45,000</u>	<u>45,000</u>

10 **Sec. 37.** AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY  
11 Program No. 425 – Operations

	<u>FY2025-26</u>	<u>FY2026-27</u>
13 <u>CASH FUND</u>	<u>87,500</u>	<u>87,500</u>
14 <u>PROGRAM TOTAL</u>	<u>87,500</u>	<u>87,500</u>

15 **Sec. 38.** Laws 2025, LB48A, section 1, is amended to read:

16 Section 1. There is hereby appropriated (1) ~~\$745,000~~ ~~\$1,000,000~~ from  
17 the Medicaid Managed Care Excess Profit Fund for FY2025-26 and (2)  
18 ~~\$745,000~~ ~~\$1,000,000~~ from the Medicaid Managed Care Excess Profit Fund for  
19 FY2026-27 to the Department of Health and Human Services, for Program 33,  
20 to aid in carrying out the provisions of Legislative Bill 48, One Hundred  
21 Ninth Legislature, First Session, 2025.

22 Total expenditures for permanent and temporary salaries and per  
23 diems from funds appropriated in this section shall not exceed \$60,000  
24 for FY2025-26 or \$60,000 for FY2026-27.

25 **Sec. 39.** Laws 2025, LB177A, section 1, is amended to read:

26 Section 1. There is hereby appropriated (1) ~~\$-0-~~ ~~\$233,030~~ from the  
27 General Fund and \$135,750 from the Nebraska State Patrol Cash Fund for  
28 FY2025-26 and (2) \$-0- from the General Fund and \$-0- from the Nebraska  
29 State Patrol Cash Fund for FY2026-27 to the Nebraska State Patrol, for  
30 Program 100, to aid in carrying out the provisions of Legislative Bill  
31 177, One Hundred Ninth Legislature, First Session, 2025.

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

4 **Sec. 40.** Laws 2025, LB261, section 15, is amended to read:

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

6 Program No. 122 - Legislative Services

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>12,751,096</u>	<u>13,380,723</u>
9 <del>GENERAL FUND</del>	<del>12,022,197</del>	<del>12,243,797</del>
10 CASH FUND	95,000	95,000
11 FEDERAL FUND est.	39,270	39,270
12 <u>PROGRAM TOTAL</u>	<u>12,885,366</u>	<u>13,514,993</u>
13 <del>PROGRAM TOTAL</del>	<del>12,156,467</del>	<del>12,378,067</del>
14 SALARY LIMIT	10,080,000	10,510,430

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

25 The unexpended General Fund appropriation balance existing on June  
26 30, 2025, less \$935,684, is hereby reappropriated.

27 **Sec. 41.** Laws 2025, LB261, section 16, is amended to read:

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

29 Program No. 123 - Clerk of the Legislature

	FY2025-26	FY2026-27
30		
31 <u>GENERAL FUND</u>	<u>6,922,788</u>	<u>7,757,316</u>

1	<del>GENERAL FUND</del>	<del>6,369,346</del>	<del>6,440,128</del>
2	<del>CASH FUND</del>	<del>150,200</del>	<del>150,000</del>
3	<del>PROGRAM TOTAL</del>	<del>7,072,988</del>	<del>7,907,316</del>
4	<del>PROGRAM TOTAL</del>	<del>6,519,546</del>	<del>6,590,128</del>
5	<del>SALARY LIMIT</del>	<del>5,396,132</del>	<del>5,665,061</del>
6	<del>SALARY LIMIT</del>	<del>5,396,132</del>	<del>5,590,061</del>

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

9       **Sec. 42.** Laws 2025, LB261, section 17, is amended to read:

10       Sec. 17. AGENCY NO. 3 – LEGISLATIVE COUNCIL

11       Program No. 126 - Legislative Research

12		FY2025-26	FY2026-27
13	<u>GENERAL FUND</u>	<u>1,048,513</u>	<u>1,102,204</u>
14	<del>GENERAL FUND</del>	<del>924,004</del>	<del>924,004</del>
15	<u>PROGRAM TOTAL</u>	<u>1,048,513</u>	<u>1,102,204</u>
16	<del>PROGRAM TOTAL</del>	<del>924,004</del>	<del>924,004</del>
17	<del>SALARY LIMIT</del>	<del>845,222</del>	<del>879,272</del>

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

20       **Sec. 43.** Laws 2025, LB261, section 18, is amended to read:

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

22       Program No. 127 - Revisor of Statutes

23		FY2025-26	FY2026-27
24	<u>GENERAL FUND</u>	<u>2,408,228</u>	<u>2,540,905</u>
25	<del>GENERAL FUND</del>	<del>1,885,954</del>	<del>1,885,954</del>
26	<del>CASH FUND</del>	<del>125,000</del>	<del>125,000</del>
27	<u>PROGRAM TOTAL</u>	<u>2,533,228</u>	<u>2,665,905</u>
28	<del>PROGRAM TOTAL</del>	<del>2,010,954</del>	<del>2,010,954</del>
29	<del>SALARY LIMIT</del>	<del>1,742,484</del>	<del>1,812,769</del>

30       ~~The unexpended General Fund appropriation balance existing on June~~

1 ~~30, 2025, is hereby reappropriated.~~

2 **Sec. 44.** Laws 2025, LB261, section 19, is amended to read:

3 Sec. 19. AGENCY NO. 3 – LEGISLATIVE COUNCIL

4 Program No. 129 - Legislative Oversight Audit

	FY2025-26	FY2026-27
5		
6 <u>GENERAL FUND</u>	<u>1,668,074</u>	<u>1,865,477</u>
7 <del>GENERAL FUND</del>	<del>882,654</del>	<del>882,654</del>
8 <u>PROGRAM TOTAL</u>	<u>1,668,074</u>	<u>1,865,477</u>
9 <del>PROGRAM TOTAL</del>	<del>882,654</del>	<del>882,654</del>
10 <u>SALARY LIMIT</u>	<u>1,388,995</u>	<u>1,446,362</u>
11 <del>SALARY LIMIT</del>	<del>798,495</del>	<del>830,662</del>

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

14 **Sec. 45.** Laws 2025, LB261, section 20, is amended to read:

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

16 Program No. 501 - Intergovernmental Cooperation

	FY2025-26	FY2026-27
17		
18 <u>GENERAL FUND</u>	<u>551,396</u>	<u>340,202</u>
19 <del>GENERAL FUND</del>	<del>604,814</del>	<del>604,814</del>
20 <u>PROGRAM TOTAL</u>	<u>551,396</u>	<u>340,202</u>
21 <del>PROGRAM TOTAL</del>	<del>604,814</del>	<del>604,814</del>
22 <u>SALARY LIMIT</u>	<u>-0-</u>	<u>-0-</u>

23 The unexpended General Fund appropriation balance existing on June  
24 30, 2025, less \$193,904, is hereby reappropriated.

25 **Sec. 46.** Laws 2025, LB261, section 22, is amended to read:

26 Sec. 22. AGENCY NO. 3 – LEGISLATIVE COUNCIL

27 Program No. 638 - Fiscal and Program Analysis

	FY2025-26	FY2026-27
28		
29 <u>GENERAL FUND</u>	<u>1,944,496</u>	<u>2,038,987</u>
30 <del>GENERAL FUND</del>	<del>1,985,573</del>	<del>1,897,991</del>

1	<u>PROGRAM TOTAL</u>	<u>1,944,496</u>	<u>2,038,987</u>
2	<del>PROGRAM TOTAL</del>	<del>1,985,573</del>	<del>1,897,991</del>
3	SALARY LIMIT	1,753,974	1,736,546

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

6        **Sec. 47.** Laws 2025, LB261, section 23, is amended to read:

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

8        Program No. 52 - Operations

9		FY2025-26	FY2026-27
10	<u>GENERAL FUND</u>	<u>48,909,320</u>	<u>50,509,807</u>
11	<del>GENERAL FUND</del>	<del>48,948,491</del>	<del>50,516,419</del>
12	<u>CASH FUND est.</u>	<u>3,443,062</u>	<u>3,474,163</u>
13	<del>CASH FUND est.</del>	<del>3,443,062</del>	<del>3,474,163</del>
14	FEDERAL FUND est.	563,646	579,191
15	<u>PROGRAM TOTAL</u>	<u>52,916,028</u>	<u>54,563,161</u>
16	<del>PROGRAM TOTAL</del>	<del>52,955,199</del>	<del>54,569,773</del>
17	SALARY LIMIT	37,360,648	38,530,572

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

- 21        No. 34 - Court Administration
- 22        No. 40 - State Law Library
- 23        No. 396 - County Court System
- 24        No. 399 - District Court Reporters
- 25        No. 405 - Court of Appeals

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

28        The budget division of the Department of Administrative Services  
29 shall administratively transfer General Fund appropriations or Salary  
30 Limits or both among Program Nos. 52, 67, 420, 434, 435, and 437 within  
31 Agency 5, upon written certification by the State Court Administrator

1 that the Supreme Court has determined that such transfer is necessary for  
2 the efficient functioning of statewide court operations and the proper  
3 administration of justice.

4 There is included in the appropriation to this program for FY2025-26  
5 \$270,000 General Funds and \$270,000 Cash Funds for state aid, which shall  
6 only be used for such purpose. There is included in the appropriation to  
7 this program for FY2026-27 \$270,000 General Funds and \$270,000 Cash Funds  
8 for state aid, which shall only be used for such purpose.

9 There is included in the appropriation to this program for FY2025-26  
10 \$500,000 Cash Funds for parenting plan mediation for indigent and lower-  
11 income persons involved in Parenting Act cases, as state aid, which shall  
12 only be used for such purpose. There is included in the appropriation to  
13 this program for FY2026-27 \$500,000 Cash Funds for parenting plan  
14 mediation for indigent and lower-income persons involved in Parenting Act  
15 cases, as state aid, which shall only be used for such purpose.

16 There is included in the appropriation to this program for FY2025-26  
17 \$550,000 General Funds and for FY2026-27 \$550,000 General Funds to  
18 increase the payments for interpreter services for deaf and hard of  
19 hearing persons and for persons unable to communicate the English  
20 language, which shall only be used for such purpose.

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

23 **Sec. 48.** Laws 2025, LB261, section 24, is amended to read:

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

25 Program No. 67 - Probation Services

	FY2025-26	FY2026-27
26		
27 <u>GENERAL FUND</u>	<u>36,124,649</u>	<u>37,440,985</u>
28 <del>GENERAL FUND</del>	<del>36,169,481</del>	<del>37,441,498</del>
29 CASH FUND est.	1,525,608	1,525,608
30 FEDERAL FUND est.	259,840	266,800
31 <u>PROGRAM TOTAL</u>	<u>37,910,097</u>	<u>39,233,393</u>

1	<del>PROGRAM TOTAL</del>	<del>37,954,929</del>	<del>39,233,906</del>
2	SALARY LIMIT	27,801,958	28,807,185

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

- 6 No. 397 - Statewide Probation
- 7 No. 398 - Intensive Supervision Probation

8 There is included in the appropriation to this program for FY2025-26  
 9 \$50,000 General Funds and for FY2026-27 \$50,000 General Funds to increase  
 10 the payments for interpreter services for deaf and hard of hearing  
 11 persons and for persons unable to communicate the English language, which  
 12 shall only be used for such purpose.

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

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

17 **Sec. 49.** Laws 2025, LB261, section 26, is amended to read:

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

19 Program No. 420 - State Specialized Court Operations

	FY2025-26	FY2026-27
20		
21	<u>8,594,532</u>	<u>8,867,094</u>
22	<del>8,596,971</del>	<del>8,867,096</del>
23	<u>-0-</u>	<u>1,500,000</u>
24	<u>8,594,532</u>	<u>10,367,094</u>
25	<del>8,596,971</del>	<del>8,867,096</del>
26	4,930,714	5,084,959

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

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

31 The supervision and management of the State Specialized Courts shall

1 be under the direct jurisdiction of the Supreme Court and the State Court  
2 Administrator.

3 **Sec. 50.** Laws 2025, LB261, section 27, is amended to read:

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

5 Program No. 434 - Office of Public Guardian

	FY2025-26	FY2026-27
6		
7 <u>GENERAL FUND</u>	<u>3,015,352</u>	<u>3,134,590</u>
8 <del>GENERAL FUND</del>	<del>3,018,237</del>	<del>3,134,960</del>
9 CASH FUND est.	36,000	36,000
10 <u>PROGRAM TOTAL</u>	<u>3,051,352</u>	<u>3,170,590</u>
11 <del>PROGRAM TOTAL</del>	<del>3,054,237</del>	<del>3,170,960</del>
12 SALARY LIMIT	2,523,385	2,591,817

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

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

17 **Sec. 51.** Laws 2025, LB261, section 28, is amended to read:

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

19 Program No. 435 - Probation Community Corrections

	FY2025-26	FY2026-27
20		
21 <u>GENERAL FUND</u>	<u>28,269,731</u>	<u>28,985,200</u>
22 <del>GENERAL FUND</del>	<del>34,774,706</del>	<del>35,486,340</del>
23 <u>CASH FUND est.</u>	<u>13,125,800</u>	<u>11,625,800</u>
24 <del>CASH FUND est.</del>	<del>6,625,800</del>	<del>6,625,800</del>
25 <u>PROGRAM TOTAL</u>	<u>41,395,531</u>	<u>40,611,000</u>
26 <del>PROGRAM TOTAL</del>	<del>41,400,506</del>	<del>42,112,140</del>
27 SALARY LIMIT	14,910,259	15,236,134

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

30 Cash Fund expenditures for this program shall not be limited to the

1 amounts shown.

2 It is the intent of the Legislature to increase the General Fund  
3 appropriation to this program in future years if the funds in the  
4 Nebraska Opioid Recovery Trust Fund are insufficient or no longer  
5 transferred from the Nebraska Opioid Recovery Trust Fund to the Probation  
6 Program Cash Fund for the purposes of problem solving courts.

7 **Sec. 52.** Laws 2025, LB261, section 29, is amended to read:

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

9 Program No. 437 - Juvenile Justice

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

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

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

1 property for the purpose of creating a facility to address juvenile  
2 justice and behavioral health issues and prioritize the development of a  
3 sustainable revenue model for such facility.

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

6 **Sec. 53.** Laws 2025, LB261, section 31, is amended to read:

7 Sec. 31. AGENCY NO. 7 – GOVERNOR

8 Program No. 17 - Governor Operations

	FY2025-26	FY2026-27
9		
10 GENERAL FUND	2,060,029	2,060,029
11 PROGRAM TOTAL	2,060,029	2,060,029
12 SALARY LIMIT	1,680,069	1,732,954

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

16 No. 18 - Governor's Policy Research Office

17 No. 21 - Office of the Governor

18 The unexpended General Fund appropriation balance existing on June  
19 30, 2025, less \$250,000, is hereby reappropriated.

20 **Sec. 54.** Laws 2025, LB261, section 39, is amended to read:

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

22 Program No. 496 - Interstate Water Litigation

	FY2025-26	FY2026-27
23		
24 <u>GENERAL FUND</u>	<u>300,000</u>	<u>-0-</u>
25 <del>GENERAL FUND</del>	<del>300,000</del>	<del>300,000</del>
26 <u>CASH FUND</u>	<u>200,000</u>	<u>500,000</u>
27 <del>CASH FUND</del>	<del>200,000</del>	<del>200,000</del>
28 PROGRAM TOTAL	500,000	500,000

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

31 The unexpended Cash Fund appropriation balance existing on June 30,

1 2025, is hereby reappropriated.

2 The salary limit for this program shall be limited to the amount of  
3 the reappropriation.

4 **Sec. 55.** Laws 2025, LB261, section 51, is amended to read:

5 Sec. 51. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION  
6 Program No. 25 - Education, Administration, and Support

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>29,536,155</u>	<u>29,731,223</u>
9 <del>GENERAL FUND</del>	<del>29,391,615</del>	<del>29,920,599</del>
10 <u>CASH FUND</u>	<u>4,321,917</u>	<u>4,102,508</u>
11 <del>CASH FUND</del>	<del>4,281,052</del>	<del>4,090,328</del>
12 <u>FEDERAL FUND est.</u>	<u>45,616,194</u>	<u>45,902,543</u>
13 <del>FEDERAL FUND est.</del>	<del>44,964,832</del>	<del>45,673,982</del>
14 REVOLVING FUND	2,137,568	2,168,734
15 <u>PROGRAM TOTAL</u>	<u>81,611,834</u>	<u>81,905,008</u>
16 <del>PROGRAM TOTAL</del>	<del>80,775,067</del>	<del>81,853,643</del>
17 <u>SALARY LIMIT</u>	<u>22,823,428</u>	<u>23,426,743</u>
18 <del>SALARY LIMIT</del>	<del>22,710,585</del>	<del>23,426,743</del>

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

- 22 No. 25 - Commissioner's Office
- 23 No. 403 - General Counsel and Legal Services
- 24 No. 440 - Human Resources
- 25 No. 441 - Teaching, Learning, and Assessment
- 26 No. 442 - Public Information and Communications
- 27 No. 443 - Technology Services
- 28 No. 444 - Early Childhood
- 29 No. 445 - Data Management and Application Development
- 30 No. 446 - Career and Adult Education
- 31 No. 447 - Accreditation, Certification, and Approval

- 1       No. 448 - Special Education
- 2       No. 449 - ESEA Programs
- 3       No. 450 - Student Support and Services
- 4       No. 451 - Finance and Administrative Services
- 5       No. 452 - Budget and Grants Management
- 6       No. 453 - Information Systems and Services
- 7       No. 454 - School and District Support

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

13      There is included in the amount shown as aid for this program  
14      \$5,000,000 General Funds for FY2025-26 and \$5,000,000 General Funds for  
15      FY2026-27 for student loan forgiveness.

16      There is included in the appropriation to this program for FY2025-26  
17      \$7,149,939 General Funds for statewide assessment and reporting, which  
18      shall only be used for such purpose. There is included in the  
19      appropriation to this program for FY2026-27 \$7,149,939 General Funds for  
20      statewide assessment and reporting, which shall only be used for such  
21      purpose.

22      There is included in the appropriation to this program for FY2025-26  
23      \$10,000 General Funds and for FY2026-27 \$10,000 General Funds for the  
24      Educational Opportunity for Military Children Program.

25      There is included in the appropriation to this program for FY2025-26  
26      \$300,000 General Funds for the Nebraska Technology Initiative, which  
27      shall only be used for such purpose. There is included in the  
28      appropriation to this program for FY2026-27 \$300,000 General Funds for  
29      the Nebraska Technology Initiative, which shall only be used for such  
30      purpose.

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

1 \$306,960 Cash Funds to be used for administrative purposes related to the  
2 state aid for career and technical education. There is included in the  
3 appropriation to this program for FY2026-27 \$306,960 Cash Funds to be  
4 used for administrative purposes related to the state aid for career and  
5 technical education.

6 There is included in the appropriation to this program for FY2025-26  
7 \$50,000 Cash Funds to be used for administrative purposes related to the  
8 additional state aid for career education student organizations. There is  
9 included in the appropriation to this program for FY2026-27 \$50,000 Cash  
10 Funds to be used for administrative purposes related to the additional  
11 state aid for career education student organizations.

12 **Sec. 56.** Laws 2025, LB261, section 52, is amended to read:

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

14 Program No. 158 - Education Aid

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>1,301,936,022</u>	<u>1,261,141,230</u>
17 <del>GENERAL FUND</del>	<del>1,303,294,141</del>	<del>1,291,572,774</del>
18 <u>CASH FUND</u>	<u>425,994,794</u>	<u>424,689,148</u>
19 <del>CASH FUND</del>	<del>423,994,794</del>	<del>442,512,508</del>
20 <u>FEDERAL FUND est.</u>	<u>364,373,542</u>	<u>363,873,542</u>
21 <del>FEDERAL FUND est.</del>	<del>363,873,542</del>	<del>363,873,542</del>
22 <u>PROGRAM TOTAL</u>	<u>2,092,304,358</u>	<u>2,049,703,920</u>
23 <del>PROGRAM TOTAL</del>	<del>2,091,162,477</del>	<del>2,097,958,824</del>

24 There is included in the appropriation to this program for FY2025-26  
25 \$1,301,936,022 ~~\$1,303,294,141~~ General Funds, \$425,994,794 ~~\$423,994,794~~  
26 Cash Funds, and \$364,373,542 ~~\$363,873,542~~ Federal Funds estimate for  
27 state aid, which shall only be used for such purpose. There is included  
28 in the appropriation to this program for FY2026-27 \$1,261,141,230  
29 ~~\$1,291,572,774~~ General Funds, \$424,689,148 ~~\$442,512,508~~ Cash Funds, and  
30 \$363,873,542 Federal Funds estimate for state aid, which shall only be  
31 used for such purpose.

1           There is included in the amount shown for FY2025-26 \$1,035,595,185  
2 ~~\$1,036,453,304~~ General Funds which are hereby appropriated to provide  
3 state aid to public school districts pursuant to the Tax Equity and  
4 Educational Opportunities Support Act. There is included in the amount  
5 shown for FY2026-27 \$994,035,905 ~~\$1,024,467,449~~ General Funds which are  
6 hereby appropriated to provide state aid to public school districts  
7 pursuant to the Tax Equity and Educational Opportunities Support Act.

8           There is included in the amount shown for FY2025-26 \$112,977,519  
9 Cash Funds which are hereby appropriated to provide twenty-four percent  
10 of foundation aid to public school districts pursuant to the Tax Equity  
11 and Educational Opportunities Support Act. There is included in the  
12 amount shown for FY2026-27 \$112,196,843 ~~\$113,571,200~~ Cash Funds which are  
13 hereby appropriated to provide twenty-four percent of foundation aid to  
14 public school districts pursuant to the Tax Equity and Educational  
15 Opportunities Support Act.

16           There is included in the amount shown for this program \$235,724,424  
17 General Funds and \$291,390,830 Cash Funds provided as state aid for  
18 FY2025-26 for special education reimbursement. There is included in the  
19 amount shown for this program \$235,724,424 General Funds and \$291,390,830  
20 ~~\$309,839,863~~ Cash Funds provided as state aid for FY2026-27 for special  
21 education reimbursement.

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

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

30           There is included in the amount shown for this program \$3,170,927  
31 General Funds provided as state aid for FY2025-26 and \$3,170,927 General

1 Funds provided as state aid for FY2026-27 for technology infrastructure  
2 for educational service units.

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

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

12 There is included in the amount shown for this program \$117,898  
13 ~~\$617,898~~ General Funds and \$500,000 Federal Funds provided as state aid  
14 for FY2025-26 and \$617,898 General Funds provided as state aid for  
15 FY2026-27 for the school breakfast program.

16 There is included in the amount shown for this program \$392,032  
17 General Funds provided as state aid for FY2025-26 and \$392,032 General  
18 Funds provided as state aid for FY2026-27 for the school lunch program.

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

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

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

31 There is included in the amount shown for this program \$3,619,357

1 General Funds provided as state aid for FY2025-26 and \$3,619,357 General  
2 Funds provided as state aid for FY2026-27 for early childhood education  
3 projects.

4 There is included in the amount shown for this program \$7,500,000  
5 General Funds and \$2,000,000 Cash Funds provided as state aid for  
6 FY2025-26 and \$7,500,000 General Funds and \$2,000,000 Cash Funds provided  
7 as state aid for FY2026-27 for the Early Childhood Education Grant  
8 Program for at-risk children from birth to age three. It is the intent of  
9 the Legislature that a maximum of five percent of General Funds  
10 appropriated each fiscal year for the Early Childhood Education Grant  
11 Program for at-risk children from birth to age three may be used for  
12 evaluation and technical assistance.

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

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

21 There is included in the amount shown for this program \$400,000  
22 General Funds provided as state aid for FY2025-26 and \$400,000 General  
23 Funds provided as state aid for FY2026-27 for the Nurturing Healthy  
24 Behaviors program.

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

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

1           There is included in the amount shown for this program for FY2025-26  
2 \$4,809,040 Cash Funds provided as state aid for career and technical  
3 education, to be distributed between secondary and postsecondary schools  
4 according to the formula used for federal Perkins funds as such formula  
5 existed on January 1, 2025. Each school district shall receive no less  
6 than \$7,500. There is included in the amount shown for this program for  
7 FY2026-27 \$4,809,040 Cash Funds provided as state aid for career and  
8 technical education, to be distributed between secondary and  
9 postsecondary schools according to the formula used for federal Perkins  
10 funds as such formula existed on January 1, 2025. Each school district  
11 shall receive no less than \$7,500.

12           There is included in the amount shown for this program for FY2025-26  
13 \$150,000 Cash Funds provided as state aid, to be evenly distributed  
14 between the career education student organizations. There is included in  
15 the amount shown for this program for FY2026-27 \$150,000 Cash Funds  
16 provided as state aid, to be evenly distributed between the career  
17 education student organizations.

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

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

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

30           **Sec. 57.** Laws 2025, LB261, section 54, is amended to read:

31           Sec. 54. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

1	Program No. 351 - Vocational Rehabilitation		
2		FY2025-26	FY2026-27
3	<u>GENERAL FUND</u>	<u>6,803,212</u>	<u>6,823,963</u>
4	<del>GENERAL FUND</del>	<del>6,561,850</del>	<del>6,724,525</del>
5	<u>CASH FUND</u>	<u>553,211</u>	<u>568,354</u>
6	<del>CASH FUND</del>	<del>557,883</del>	<del>571,719</del>
7	<u>FEDERAL FUND est.</u>	<u>31,507,682</u>	<u>31,810,305</u>
8	<del>FEDERAL FUND est.</del>	<del>30,807,902</del>	<del>31,596,542</del>
9	<u>PROGRAM TOTAL</u>	<u>38,864,105</u>	<u>39,202,622</u>
10	<del>PROGRAM TOTAL</del>	<del>37,927,635</del>	<del>38,892,786</del>
11	<u>SALARY LIMIT</u>	<u>15,757,152</u>	<u>16,203,613</u>
12	<del>SALARY LIMIT</del>	<del>15,709,139</del>	<del>16,203,613</del>

13 There is included in the appropriation to this program for FY2025-26  
14 \$49,289 General Funds and \$8,560,706 Federal Funds estimate for state  
15 aid, which shall only be used for such purpose. There is included in the  
16 appropriation to this program for FY2026-27 \$49,289 General Funds and  
17 \$8,560,706 Federal Funds estimate for state aid, which shall only be used  
18 for such purpose.

19 It is the intent of the Legislature that the Division of  
20 Rehabilitation Services of the State Department of Education and the  
21 Division of Developmental Disabilities of the Department of Health and  
22 Human Services work collaboratively to focus on employment for  
23 individuals with disabilities and to maximize federal matching funds in  
24 compliance with the federal Workforce Innovation and Opportunity Act and  
25 the federal Home and Community-Based Services Final Rule.

26 There is included in the appropriation to this program for FY2026-27  
27 \$500,000 General Funds to be used for a multi-trade preapprenticeship  
28 pilot program serving young adults and preparing them for registered  
29 apprenticeships and entry-level construction employment within a city of  
30 the metropolitan class.

31 **Sec. 58.** Laws 2025, LB261, section 67, is amended to read:

1           Sec. 67. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
2           Program No. 793 - Broadband Bridge

	FY2025-26	FY2026-27
4 GENERAL FUND	323,895	161,948
5 PROGRAM TOTAL	323,895	161,948
6 SALARY LIMIT	213,204	106,602

7           The unexpended General Fund appropriation balance existing on June  
8 30, 2025, less ~~\$5,700,000~~ ~~\$1,800,000~~, is hereby reappropriated.

9           **Sec. 59.** Laws 2025, LB261, section 69, is amended to read:

10          Sec. 69. AGENCY NO. 16 – DEPARTMENT OF REVENUE  
11          Program No. 102 - Revenue Administration

	FY2025-26	FY2026-27
13 <u>GENERAL FUND</u>	<u>17,399,357</u>	<u>2,467,209</u>
14 <del>GENERAL FUND</del>	<del>30,877,988</del>	<del>31,484,996</del>
15 <u>CASH FUND</u>	<u>14,453,216</u>	<u>29,946,547</u>
16 <del>CASH FUND</del>	<del>2,953,216</del>	<del>3,061,547</del>
17 <u>PROGRAM TOTAL</u>	<u>31,852,573</u>	<u>32,413,756</u>
18 <del>PROGRAM TOTAL</del>	<del>33,831,204</del>	<del>34,546,543</del>
19 <u>SALARY LIMIT</u>	<u>19,868,885</u>	<u>20,278,967</u>
20 <del>SALARY LIMIT</del>	<del>20,928,517</del>	<del>21,590,310</del>

21          There is included in the appropriation to this program for FY2025-26  
22 \$336,404 Cash Funds for staff necessary to audit and enforce provisions  
23 of the tobacco Master Settlement Agreement from the Nebraska Health Care  
24 Cash Fund. There is included in the appropriation to this program for  
25 FY2026-27 \$336,404 Cash Funds for staff necessary to audit and enforce  
26 provisions of the tobacco Master Settlement Agreement from the Nebraska  
27 Health Care Cash Fund.

28          **Sec. 60.** Laws 2025, LB261, section 71, is amended to read:

29          Sec. 71. AGENCY NO. 16 – DEPARTMENT OF REVENUE  
30          Program No. 111 - Motor Fuels

1		FY2025-26	FY2026-27
2	<u>CASH FUND</u>	<u>1,730,283</u>	<u>1,749,777</u>
3	<del>CASH FUND</del>	<del>1,798,432</del>	<del>1,843,368</del>
4	<u>PROGRAM TOTAL</u>	<u>1,730,283</u>	<u>1,749,777</u>
5	<del>PROGRAM TOTAL</del>	<del>1,798,432</del>	<del>1,843,368</del>
6	<u>SALARY LIMIT</u>	<u>1,250,388</u>	<u>1,258,792</u>
7	<del>SALARY LIMIT</del>	<del>1,301,570</del>	<del>1,329,082</del>

8       **Sec. 61.** Laws 2025, LB261, section 72, is amended to read:

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

10       Program No. 112 - Property Assessment

11		FY2025-26	FY2026-27
12	<u>GENERAL FUND</u>	<u>2,363,065</u>	<u>2,410,387</u>
13	<del>GENERAL FUND</del>	<del>2,055,273</del>	<del>2,127,199</del>
14	CASH FUND	787,265	801,196
15	<u>PROGRAM TOTAL</u>	<u>3,150,330</u>	<u>3,211,583</u>
16	<del>PROGRAM TOTAL</del>	<del>2,842,538</del>	<del>2,928,395</del>
17	<u>SALARY LIMIT</u>	<u>2,013,393</u>	<u>2,045,904</u>
18	<del>SALARY LIMIT</del>	<del>2,065,163</del>	<del>2,117,002</del>

19       **Sec. 62.** Laws 2025, LB261, section 73, is amended to read:

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

21       Program No. 121 - School Property Tax Credit

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

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

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

29       \$798,000,000 ~~\$780,000,000~~ Cash Funds estimate for state aid, which shall

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

1 this program for FY2026-27 \$808,000,000 Cash Funds estimate for state  
2 aid, which shall only be used for such purpose.

3 **Sec. 63.** Laws 2025, LB261, section 74, is amended to read:

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

5 Program No. 132 - Property Tax Credit Program

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

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

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

17 **Sec. 64.** Laws 2025, LB261, section 77, is amended to read:

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

19 Program No. 165 - Charitable Gaming

	FY2025-26	FY2026-27
20		
21 <u>GENERAL FUND</u>	<u>-0-</u>	<u>-0-</u>
22 <del>GENERAL FUND</del>	<del>141,870</del>	<del>-0-</del>
23 <u>CASH FUND</u>	<u>5,557,065</u>	<u>5,828,227</u>
24 <del>CASH FUND</del>	<del>2,815,195</del>	<del>3,028,227</del>
25 <u>PROGRAM TOTAL</u>	<u>5,557,065</u>	<u>5,828,227</u>
26 <del>PROGRAM TOTAL</del>	<del>2,957,065</del>	<del>3,028,227</del>
27 SALARY LIMIT	1,888,330	1,924,671

28 There is included in the appropriation to this program for FY2025-26  
29 \$1,900,000 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 \$2,100,000 Cash Funds for state aid, which shall only be used

1 for such purpose.

2 **Sec. 65.** Laws 2025, LB261, section 78, is amended to read:

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

4 Program No. 78 - Department of Agriculture

	FY2025-26	FY2026-27
5		
6 <u>GENERAL FUND</u>	<u>6,350,625</u>	<u>5,412,255</u>
7 <del>GENERAL FUND</del>	<del>6,612,621</del>	<del>6,612,621</del>
8 <u>CASH FUND</u>	<u>10,404,992</u>	<u>11,434,871</u>
9 <del>CASH FUND</del>	<del>10,404,992</del>	<del>10,856,871</del>
10 FEDERAL FUND est.	4,648,359	4,711,663
11 REVOLVING FUND	447,306	454,347
12 <u>PROGRAM TOTAL</u>	<u>21,851,282</u>	<u>22,013,136</u>
13 <del>PROGRAM TOTAL</del>	<del>22,113,278</del>	<del>22,635,502</del>
14 <u>SALARY LIMIT</u>	<u>9,228,442</u>	<u>9,521,446</u>
15 <del>SALARY LIMIT</del>	<del>9,432,803</del>	<del>9,754,862</del>

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

- 19 No. 27 - Shared Services
- 20 No. 57 - Food Safety and Consumer Protection
- 21 No. 63 - Animal and Plant Health Protection
- 22 No. 564 - Ag Promotion and Development

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

29 There is included in the amount shown as aid for this program  
30 \$300,000 General Funds for FY2025-26 and \$300,000 General Funds for  
31 FY2026-27, for purposes of purchasing assistive technology and equipment

1 for farmers and ranchers pursuant to the Nebraska AgrAbility program  
2 which does not otherwise qualify for funding by the United States  
3 Department of Agriculture.

4 **Sec. 66.** Laws 2025, LB261, section 81, is amended to read:

5 Sec. 81. AGENCY NO. 21 – STATE FIRE MARSHAL  
6 Program No. 193 - Public Protection

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

17 The Department of Administrative Services shall monitor the  
18 appropriations and expenditures for this program according to the  
19 following program classifications:

- 20 No. 225 - General Operations
- 21 No. 226 - Pipeline Safety
- 22 No. 227 - Underground Storage Tanks
- 23 No. 229 - Cigarette Ignition Propensity Testing
- 24 No. 230 - Safety Inspection Program

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

1 payments to the affected political subdivisions.

2 There is included in the appropriation to this program for FY2025-26  
3 \$20,000 Cash Funds for fireworks testing, which shall only be used for  
4 such purpose. There is included in the appropriation to this program for  
5 FY2026-27 \$20,000 Cash Funds for fireworks testing, which shall only be  
6 used for such purpose.

7 **Sec. 67.** Laws 2025, LB261, section 82, is amended to read:

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

9 Program No. 340 - Training Division

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

19 There is included in the appropriation to this program for FY2025-26  
20 \$1,125,000 Cash Funds from the Training Division Cash 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 Training Division Cash 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. 68.** Laws 2025, LB261, section 87, is amended to read:

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

31 Program No. 31 - Division of Employment

1	FY2025-26	FY2026-27
2 CASH FUND	13,082,081	13,104,750
3 <u>FEDERAL FUND est.</u>	<u>48,800,427</u>	<u>44,930,635</u>
4 <del>FEDERAL FUND est.</del>	<del>48,800,427</del>	<del>49,608,896</del>
5 <u>PROGRAM TOTAL</u>	<u>61,882,508</u>	<u>58,035,385</u>
6 <del>PROGRAM TOTAL</del>	<del>61,882,508</del>	<del>62,713,646</del>
7 SALARY LIMIT	23,368,597	23,873,143

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

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

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

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

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

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

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

12 **Sec. 69.** Laws 2025, LB261, section 91, is amended to read:

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

14 Program No. 30 - Tobacco Prevention and Control

	FY2025-26	FY2026-27
15		
16 <u>CASH FUND</u>	<u>1,770,000</u>	<u>1,770,000</u>
17 <del>CASH FUND</del>	<del>2,570,000</del>	<del>2,570,000</del>
18 FEDERAL FUND est.	9,000	9,000
19 <u>PROGRAM TOTAL</u>	<u>1,779,000</u>	<u>1,779,000</u>
20 <del>PROGRAM TOTAL</del>	<del>2,579,000</del>	<del>2,579,000</del>

21 There is included in the appropriation to this program for FY2025-26  
22 ~~\$1,770,000~~ ~~\$2,570,000~~ Cash Funds for tobacco use prevention and control  
23 from the Nebraska Health Care Cash Fund. There is included in the  
24 appropriation to this program for FY2026-27 ~~\$1,770,000~~ ~~\$2,570,000~~ Cash  
25 Funds for tobacco use prevention and control from the Nebraska Health  
26 Care Cash Fund.

27 **Sec. 70.** Laws 2025, LB261, section 92, is amended to read:

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

29 Program No. 33 - Administration

	FY2025-26	FY2026-27
30		
31 <u>GENERAL FUND</u>	<u>188,712,021</u>	<u>208,879,312</u>

1	<del>GENERAL FUND</del>	<del>199,883,223</del>	<del>209,301,896</del>
2	<u>CASH FUND</u>	<u>50,834,214</u>	<u>51,533,295</u>
3	<del>CASH FUND</del>	<del>50,920,649</del>	<del>51,381,168</del>
4	<u>FEDERAL FUND est.</u>	<u>386,776,943</u>	<u>383,059,097</u>
5	<del>FEDERAL FUND est.</del>	<del>388,915,714</del>	<del>396,576,679</del>
6	<u>PROGRAM TOTAL</u>	<u>626,323,178</u>	<u>643,471,704</u>
7	<del>PROGRAM TOTAL</del>	<del>639,719,586</del>	<del>657,259,743</del>
8	<u>SALARY LIMIT</u>	<u>256,555,891</u>	<u>263,406,342</u>
9	<del>SALARY LIMIT</del>	<del>230,680,891</del>	<del>237,531,342</del>

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

- 13 No. 261 - General Operations
- 14 No. 262 - Public Health Administration
- 15 No. 263 - Medicaid and Long-Term Care Administration
- 16 No. 265 - Protection and Safety
- 17 No. 266 - Economic and Family Support
- 18 No. 268 - Behavioral Health Administration
- 19 No. 269 - Developmental Disabilities Administration

20 (2) There is included in the appropriation to this program for  
21 FY2025-26 \$13,688 Cash Funds for regulatory support for out-of-hospital  
22 emergency care providers licensing from the Nebraska Health Care Cash  
23 Fund. There is included in the appropriation to this program for  
24 FY2026-27 \$13,688 Cash Funds for regulatory support for out-of-hospital  
25 emergency care providers licensing from the Nebraska Health Care Cash  
26 Fund.

27 (3) There is included in the appropriation to this program \$404,643  
28 Cash Funds for FY2025-26 and \$404,643 Cash Funds for FY2026-27 from the  
29 Nebraska Health Care Cash Fund for respite services in each of the  
30 service areas designated by the Department of Health and Human Services  
31 and for administrative costs, including personnel costs, associated with

1 the Nebraska Lifespan Respite Services Program.

2 (4) There is included in the appropriation to this program for  
3 FY2025-26 \$6,000 Cash Funds from the Nebraska Health Care Cash Fund for  
4 costs of smoking cessation covered by medicaid. There is included in the  
5 appropriation to this program for FY2026-27 \$6,000 Cash Funds from the  
6 Nebraska Health Care Cash Fund for costs of smoking cessation covered by  
7 medicaid.

8 (5) There is included in the appropriation to this program for  
9 FY2025-26 \$220,000 Cash Funds to operate a satellite office of minority  
10 health in the second and third congressional districts to coordinate and  
11 administer state policy relating to minority health from the Nebraska  
12 Health Care Cash Fund. There is included in the appropriation to this  
13 program for FY2026-27 \$220,000 Cash Funds to operate a satellite office  
14 of minority health in the second and third congressional districts to  
15 coordinate and administer state policy relating to minority health from  
16 the Nebraska Health Care Cash Fund.

17 (6) There is included in the appropriation for this program for  
18 FY2026-27 \$238,562 Cash Funds from the Nebraska Health Care Cash Fund for  
19 the Dental Health Director costs.

20 (7) (6) There is included in the appropriation to this program for  
21 FY2025-26 \$100,000 Cash Funds for staff and operating expenses for public  
22 health from the Nebraska Health Care Cash Fund. There is included in the  
23 appropriation to this program for FY2026-27 \$100,000 Cash Funds for staff  
24 and operating expenses for public health from the Nebraska Health Care  
25 Cash Fund.

26 **Sec. 71.** Laws 2025, LB261, section 93, is amended to read:

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

28 Program No. 38 - Behavioral Health Aid

29		FY2025-26	FY2026-27
30	<u>GENERAL FUND</u>	<u>51,144,711</u>	<u>60,182,211</u>
31	<del>GENERAL FUND</del>	<del>70,132,211</del>	<del>70,132,211</del>

1	<u>CASH FUND</u>	<u>24,219,851</u>	<u>23,819,851</u>
2	<del>CASH FUND</del>	<del>23,919,851</del>	<del>23,419,851</del>
3	<u>FEDERAL FUND est.</u>	<u>10,692,471</u>	<u>10,754,971</u>
4	<del>FEDERAL FUND est.</del>	<del>10,504,971</del>	<del>10,504,971</del>
5	<u>PROGRAM TOTAL</u>	<u>86,057,033</u>	<u>94,757,033</u>
6	<del>PROGRAM TOTAL</del>	<del>104,557,033</del>	<del>104,057,033</del>

7        There is included in the appropriation to this program for FY2025-26  
8 ~~\$51,144,711~~ ~~\$70,132,211~~ General Funds, \$24,219,851 ~~\$23,919,851~~ Cash  
9 Funds, and \$10,692,471 ~~\$10,504,971~~ Federal Funds estimate for state aid,  
10 which shall only be used for such purpose. There is included in the  
11 appropriation to this program for FY2026-27 \$60,182,211 ~~\$70,132,211~~  
12 General Funds, \$23,819,851 ~~\$23,419,851~~ Cash Funds, and \$10,754,971  
13 ~~\$10,504,971~~ Federal Funds estimate for state aid, which shall only be  
14 used for such purpose.

15        There is included in the amount shown as aid for this program  
16 \$6,500,000 Cash Funds for FY2025-26 and \$6,500,000 Cash Funds for  
17 FY2026-27 from the Nebraska Health Care Cash Fund to be used for  
18 community-based mental health and substance abuse services, including  
19 intermediate-level residential mental health services. It is the intent  
20 of the Legislature that these funds shall be distributed to each of the  
21 six behavioral health regions based upon a formula determined by the  
22 Department of Health and Human Services.

23        There is included in the amount shown as aid for this program  
24 \$1,500,000 Cash Funds for FY2025-26 and \$1,500,000 Cash Funds for  
25 FY2026-27 from the Nebraska Health Care Cash Fund to be used for the cost  
26 of maintenance and treatment of persons in emergency protective custody  
27 under the Nebraska Mental Health Commitment Act.

28        There is included in the amount shown as aid for this program  
29 \$500,000 Cash Funds for FY2025-26 from the Nebraska Health Care Cash Fund  
30 to be used for a grant to a nonprofit entity for construction costs  
31 related to a new facility. To be eligible for the grant, the nonprofit

1 entity shall provide behavioral health services for youth in a facility,  
2 early childhood education, behavioral and mental health services for  
3 youth and caregivers, and access to an outdoor nature classroom. The  
4 nonprofit entity shall provide verification that the new facility for  
5 which the grant will be used is located in a qualified census district in  
6 a city of the metropolitan class and verification of matching funds equal  
7 to two dollars of private funds for every one dollar of state funds.

8       There is included in the amount shown as aid for this program for  
9 FY2025-26 \$3,000,000 from the Opioid Prevention and Treatment Cash Fund  
10 for disbursement by the Division of Behavioral Health of the Department  
11 of Health and Human Services to regional behavioral health authorities  
12 for behavioral health regions established pursuant to section 71-807 for  
13 opioid prevention and harm reduction under the Opioid Prevention and  
14 Treatment Act. There is included in the amount shown as aid for this  
15 program for FY2026-27 \$3,000,000 from the Opioid Prevention and Treatment  
16 Cash Fund for disbursement by the Division of Behavioral Health of the  
17 Department of Health and Human Services to regional behavioral health  
18 authorities for behavioral health regions established pursuant to section  
19 71-807 for opioid prevention and harm reduction under the Opioid  
20 Prevention and Treatment Act.

21       There is included in the amount shown as aid for this program for  
22 FY2025-26 \$500,000 General Funds for state aid disbursed to local public  
23 health departments as provided in section 71-1628.08 for opioid use  
24 prevention and opioid remediation under the Opioid Prevention and  
25 Treatment Act, which shall only be used for such purpose. There is  
26 included in the amount shown as aid for this program for FY2026-27  
27 \$500,000 General Funds for state aid disbursed to local public health  
28 departments as provided in section 71-1628.08 for opioid use prevention  
29 and opioid remediation under the Opioid Prevention and Treatment Act,  
30 which shall only be used for such purpose.

31       It is the intent of the Legislature that any appropriation to the

1 Department of Health and Human Services for behavioral health aid and  
2 designated as funding to be allocated to a behavioral health region shall  
3 be utilized to provide activities pursuant to the approved annual budget  
4 of the behavioral health region or additional activities identified  
5 through need demonstrated by the region throughout the year.

6 Whenever circumstances occur during the budget year that impact the  
7 initial projected behavioral health region budget, the behavioral health  
8 regional governing board may request a reassignment of funds to  
9 accommodate emerging needs identified by the behavioral health region to  
10 maximize the ability of the region to implement new behavioral health  
11 services and supports or expand capacity in existing services. The  
12 Division of Behavioral Health shall approve all such requests which  
13 comply with all state and federal requirements. The Division of  
14 Behavioral Health shall approve or deny such requests in writing within  
15 thirty days.

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

18 **Sec. 72.** Laws 2025, LB261, section 94, is amended to read:

19 Sec. 94. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
20 Program No. 175 - Rural Health Provider Incentive Program

	FY2025-26	FY2026-27
21		
22	<u>2,180,723</u>	<u>1,680,723</u>
23	<del>2,180,723</del>	<del>2,180,723</del>
24	3,906,815	3,906,815
25	450,000	450,000
26	<u>6,537,538</u>	<u>6,037,538</u>
27	<del>6,537,538</del>	<del>6,537,538</del>

28 There is included in the appropriation to this program for FY2025-26  
29 \$2,180,723 General Funds, \$3,906,815 Cash Funds, and \$450,000 Federal  
30 Funds estimate for state aid, which shall only be used for such purpose.  
31 There is included in the appropriation to this program for FY2026-27

1 ~~\$1,680,723~~ ~~\$2,180,723~~ General Funds, \$3,906,815 Cash Funds, and \$450,000  
2 Federal Funds estimate for state aid, which shall only be used for such  
3 purpose.

4 **Sec. 73.** Laws 2025, LB261, section 97, is amended to read:

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

6 Program No. 250 - Juvenile Services Operations

	FY2025-26	FY2026-27
8 <u>GENERAL FUND</u>	<u>30,736,005</u>	<u>31,771,008</u>
9 <del>GENERAL FUND</del>	<del>30,763,398</del>	<del>31,781,782</del>
10 CASH FUND	1,331,322	1,361,908
11 FEDERAL FUND est.	922,415	917,860
12 <u>PROGRAM TOTAL</u>	<u>32,989,742</u>	<u>34,050,776</u>
13 <del>PROGRAM TOTAL</del>	<del>33,017,135</del>	<del>34,061,550</del>
14 <u>SALARY LIMIT</u>	<u>21,802,439</u>	<u>22,585,775</u>
15 <del>SALARY LIMIT</del>	<del>20,402,439</del>	<del>21,185,775</del>

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

19 No. 315 - Office of Juvenile Services

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

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

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

23 There is included in the appropriation to this program for FY2025-26  
24 \$1,000,000 Cash Funds for mental health services to juvenile offenders  
25 under section 43-407 from the Nebraska Health Care Cash Fund. There is  
26 included in the appropriation to this program for FY2026-27 \$1,000,000  
27 Cash Funds for mental health services to juvenile offenders under section  
28 43-407 from the Nebraska Health Care Cash Fund.

29 **Sec. 74.** Laws 2025, LB261, section 99, is amended to read:

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

31 Program No. 347 - Public Assistance

	FY2025-26	FY2026-27
1		
2	<u>59,983,235</u>	<u>75,017,628</u>
3	<del>76,380,054</del>	<del>76,380,054</del>
4	<u>5,360,000</u>	<u>12,101,789</u>
5	<del>5,360,000</del>	<del>5,360,000</del>
6	<u>242,479,144</u>	<u>232,569,751</u>
7	<del>242,207,325</del>	<del>232,207,325</del>
8	<u>307,822,379</u>	<u>319,689,168</u>
9	<del>323,947,379</del>	<del>313,947,379</del>

10 There is included in the appropriation to this program for FY2025-26  
 11 \$59,983,235 ~~\$76,380,054~~ General Funds, \$5,360,000 Cash Funds, and  
 12 \$242,479,144 ~~\$242,207,325~~ Federal Funds estimate for state aid, which  
 13 shall only be used for such purpose. There is included in the  
 14 appropriation to this program for FY2026-27 \$75,017,628 ~~\$76,380,054~~  
 15 General Funds, \$12,101,789 ~~\$5,360,000~~ Cash Funds, and \$232,569,751  
 16 ~~\$232,207,325~~ Federal Funds estimate for state aid, which shall only be  
 17 used for such purpose.

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

27 There is included in the amount shown as aid for this program for  
 28 FY2026-27 \$7,551,789 Cash Funds from the Nebraska Health Care Cash Fund  
 29 for purposes of the federal Child Care Subsidy program.

30 There is included in the appropriation to this program for FY2025-26  
 31 \$10,000,000 federal Temporary Assistance for Needy Families funds for

1 grants to nonprofit organizations holding a certificate of exemption  
2 under section 501(c)(3) of the Internal Revenue Code that distributes  
3 food in ten or more counties in Nebraska and qualifies for the Emergency  
4 Food Assistance Program administered by the United States Department of  
5 Agriculture.

6 **Sec. 75.** Laws 2025, LB261, section 100, is amended to read:

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

	FY2025-26	FY2026-27
10 <u>GENERAL FUND</u>	<u>1,085,315,619</u>	<u>850,284,005</u>
11 <del>GENERAL FUND</del>	<del>1,083,193,393</del>	<del>1,078,129,645</del>
12 <u>CASH FUND</u>	<u>740,239,274</u>	<u>728,739,274</u>
13 <del>CASH FUND</del>	<del>740,689,274</del>	<del>727,780,910</del>
14 <u>FEDERAL FUND est.</u>	<u>3,928,839,289</u>	<u>3,622,224,210</u>
15 <del>FEDERAL FUND est.</del>	<del>3,886,655,047</del>	<del>3,851,304,333</del>
16 <u>PROGRAM TOTAL</u>	<u>5,754,394,182</u>	<u>5,201,247,489</u>
17 <del>PROGRAM TOTAL</del>	<del>5,710,537,714</del>	<del>5,657,214,888</del>

18 The Department of Administrative Services shall monitor the  
19 appropriations and expenditures for this program according to the  
20 following program classifications ~~classification~~:

21 No. 348 - Medical Assistance

22 No. 349 - Medicaid Expansion Aid

23 There is included in the appropriation to this program for FY2025-26  
24 \$1,085,315,619 ~~\$1,083,193,393~~ General Funds, \$740,239,274 ~~\$740,689,274~~  
25 Cash Funds, and \$3,928,839,289 ~~\$3,886,655,047~~ Federal Funds estimate for  
26 state aid, which shall only be used for such purpose. There is included  
27 in the appropriation to this program for FY2026-27 \$850,284,005  
28 ~~\$1,078,129,645~~ General Funds, \$728,739,274 ~~\$727,780,910~~ Cash Funds, and  
29 \$3,622,224,210 ~~\$3,851,304,333~~ Federal Funds estimate for state aid, which  
30 shall only be used for such purpose.

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

1 ~~FY2025-26 \$450,000 Cash Funds from the Nebraska Health Care Cash Fund for~~  
2 ~~a state plan amendment covering tobacco use cessation in compliance with~~  
3 ~~Title XIX of the federal Social Security Act. There is included in the~~  
4 ~~amount shown as aid for this program for FY2026-27 \$450,000 Cash Funds~~  
5 ~~from the Nebraska Health Care Cash Fund for a state plan amendment~~  
6 ~~covering tobacco use cessation in compliance with Title XIX of the~~  
7 ~~federal Social Security Act. The smoking cessation funding for FY2025-26~~  
8 ~~and FY2026-27 is for the costs of tobacco use cessation counseling and~~  
9 ~~tobacco use cessation pharmaceuticals approved by the federal Food and~~  
10 ~~Drug Administration for such purpose.~~

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

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

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

1 identification of encumbrances and retroactive payments.

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

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

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. 76.** Laws 2025, LB261, section 102, is amended to read:

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

14 Program No. 354 - Child Welfare Aid

	FY2025-26	FY2026-27
15		
16 <u>GENERAL FUND</u>	<u>200,956,745</u>	<u>165,151,204</u>
17 <del>GENERAL FUND</del>	<del>182,756,746</del>	<del>182,756,746</del>
18 <u>CASH FUND</u>	<u>3,000,000</u>	<u>6,033,432</u>
19 <del>CASH FUND</del>	<del>3,000,000</del>	<del>3,000,000</del>
20 FEDERAL FUND est.	67,996,793	67,996,793
21 <u>PROGRAM TOTAL</u>	<u>271,953,538</u>	<u>239,181,429</u>
22 <del>PROGRAM TOTAL</del>	<del>253,753,539</del>	<del>253,753,539</del>

23 There is included in the appropriation to this program for FY2025-26  
 24 \$200,956,745 ~~\$182,756,746~~ General Funds, \$3,000,000 Cash Funds, and  
 25 \$67,996,793 Federal Funds estimate for state aid, which shall only be  
 26 used for such purpose. There is included in the appropriation to this  
 27 program for FY2026-27 \$165,151,204 ~~\$182,756,746~~ General Funds, \$6,033,432  
 28 ~~\$3,000,000~~ Cash Funds, and \$67,996,793 Federal Funds estimate for state  
 29 aid, which shall only be used for such purpose.

30 There is included in the amount shown as aid for this program for  
 31 FY2025-26 \$7,500,000 federal Temporary Assistance for Needy Families

1 funds for child advocacy centers. There is included in the amount shown  
2 as aid for this program for FY2026-27 \$7,500,000 federal Temporary  
3 Assistance for Needy Families funds for child advocacy centers. It is the  
4 intent of the Legislature to continue such appropriations in future  
5 years.

6 There is included in the amount shown as aid for this program  
7 \$500,000 for FY2025-26 from federal Temporary Assistance for Needy  
8 Families funds and \$500,000 for FY2026-27 from federal Temporary  
9 Assistance for Needy Families funds for coordination activities of the  
10 state chapter of child advocacy centers as defined in 34 U.S.C. 20302, as  
11 such section existed on January 1, 2023. The coordination activities  
12 include, but are not limited to, development of a distribution formula  
13 for the funding provided in this section for child advocacy centers, data  
14 collection and analysis required for reports to the federal  
15 Administration for Children and Families, accounting of the fund  
16 expenditures per state and federal requirements, and preparing the annual  
17 Temporary Assistance for Needy Families report for funds appropriated by  
18 the Legislature. The report shall be filed with the Department of Health  
19 and Human Services on a date specified by the department. It is the  
20 intent of the Legislature to continue such appropriations in future  
21 years.

22 There is included in the appropriation to this program for FY2025-26  
23 \$500,000 federal Temporary Assistance for Needy Families funds for court  
24 appointed special advocate aid. There is included in the appropriation to  
25 this program for FY2026-27 \$500,000 federal Temporary Assistance for  
26 Needy Families funds for court appointed special advocate aid.

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

30 There is included in the amount shown as aid for this program for  
31 FY2025-26 \$3,000,000 Cash Funds from the Medicaid Managed Care Excess

1 Profit Fund for domestic violence services. There is included in the  
2 amount ~~shown show~~ as aid for this program for FY2026-27 \$450,000 General  
3 Funds and \$2,150,000 ~~\$3,000,000~~ Cash Funds from the Medicaid Managed Care  
4 Excess Profit Fund for domestic violence services.

5 The unexpended General Fund appropriation balance existing on June  
6 30, 2025, up to \$10,000,000, is hereby reappropriated.

7 **Sec. 77.** Laws 2025, LB261, section 103, is amended to read:

8 Sec. 103. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

9 Program No. 359 - Bridge to Independence

	FY2025-26	FY2026-27
10		
11 <u>GENERAL FUND</u>	<u>2,601,269</u>	<u>2,605,112</u>
12 <del>GENERAL FUND</del>	<del>2,601,269</del>	<del>2,605,125</del>
13 FEDERAL FUND est.	2,180,211	2,196,664
14 <u>PROGRAM TOTAL</u>	<u>4,781,480</u>	<u>4,801,776</u>
15 <del>PROGRAM TOTAL</del>	<del>4,781,480</del>	<del>4,801,789</del>
16 SALARY LIMIT	1,293,209	1,307,864

17 There is included in the appropriation to this program for FY2025-26  
18 \$1,281,202 General Funds and \$993,452 Federal Funds estimate for state  
19 aid, which shall only be used for such purpose. There is included in the  
20 appropriation to this program for FY2026-27 \$1,281,202 General Funds and  
21 \$993,452 Federal Funds estimate for state aid, which shall only be used  
22 for such purpose.

23 **Sec. 78.** Laws 2025, LB261, section 105, is amended to read:

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

25 Program No. 421 - Beatrice State Developmental Center

	FY2025-26	FY2026-27
26		
27 <u>GENERAL FUND</u>	<u>8,594,467</u>	<u>12,393,600</u>
28 <del>GENERAL FUND</del>	<del>14,367,734</del>	<del>14,652,858</del>
29 <u>CASH FUND</u>	<u>5,233,914</u>	<u>2,718,701</u>
30 <del>CASH FUND</del>	<del>2,733,914</del>	<del>2,718,701</del>
31 <u>FEDERAL FUND est.</u>	<u>27,268,151</u>	<u>26,768,449</u>

1	<del>FEDERAL FUND est.</del>	26,268,151	26,768,449
2	<u>PROGRAM TOTAL</u>	<u>41,096,532</u>	<u>41,880,750</u>
3	<del>PROGRAM TOTAL</del>	43,369,799	44,140,008
4	SALARY LIMIT	28,374,304	28,870,800

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

18       The unexpended General Fund appropriation balance existing on June  
19 30, 2025, up to \$8,000,000, is hereby reappropriated.

20       **Sec. 79.** Laws 2025, LB261, section 106, is amended to read:

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

22       Program No. 424 - Developmental Disability Aid

	FY2025-26	FY2026-27
23		
24	<u>GENERAL FUND</u>	<u>386,750,736</u>
25	<del>GENERAL FUND</del>	229,386,106
26	CASH FUND	23,367,913
27	<u>FEDERAL FUND est.</u>	<u>482,884,135</u>
28	<del>FEDERAL FUND est.</del>	291,402,323
29	<u>PROGRAM TOTAL</u>	<u>893,002,784</u>
30	<del>PROGRAM TOTAL</del>	544,156,342

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

1 ~~\$211,162,155~~ ~~\$212,662,155~~ General Funds, \$23,367,913 Cash Funds, and  
 2 ~~\$297,560,935~~ ~~\$299,496,574~~ Federal Funds estimate for state aid, which  
 3 shall only be used for such purpose. There is included in the  
 4 appropriation to this program for FY2026-27 ~~\$386,750,736,~~ ~~\$229,386,106~~  
 5 General Funds, \$23,367,913 Cash Funds, and ~~\$482,884,135~~ ~~\$291,402,323~~  
 6 Federal Funds estimate for state aid, which shall only be used for such  
 7 purpose.

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

17 **Sec. 80.** Laws 2025, LB261, section 107, is amended to read:  
 18 Sec. 107. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 19 Program No. 502 - Public Health Aid

	FY2025-26	FY2026-27
20 GENERAL FUND	7,083,060	7,083,060
21 <u>CASH FUND</u>	<u>8,689,000</u>	<u>9,580,000</u>
22 <del>CASH FUND</del>	<del>9,339,000</del>	<del>9,730,000</del>
23 <u>PROGRAM TOTAL</u>	<u>15,772,060</u>	<u>16,663,060</u>
24 <del>PROGRAM TOTAL</del>	<del>16,422,060</del>	<del>16,813,060</del>

26 There is included in the appropriation to this program for FY2025-26  
 27 \$7,083,060 General Funds and ~~\$8,689,000~~ ~~\$9,339,000~~ Cash Funds for state  
 28 aid, which shall only be used for such purpose. There is included in the  
 29 appropriation to this program for FY2026-27 \$7,083,060 General Funds and  
 30 ~~\$9,580,000~~ ~~\$9,730,000~~ Cash Funds for state aid, which shall only be used  
 31 for such purpose.

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

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

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

1 Community Health Center, Community Action Partnership of Western Nebraska  
2 Health Center, Midtown Health Center, Bluestem Health, and Heartland  
3 Health Center.

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

10 There is included in the amount shown as aid for this program for  
11 FY2026-27 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund for  
12 aid to Midtown Health Center to fund expanded health care access through  
13 the community health center, including, but not limited to, expanding  
14 existing lines of service such as behavioral health or dental services,  
15 adding new lines of service and locations, purchasing equipment, or  
16 completing capital projects.

17 There is included in the amount shown as aid for this program for  
18 FY2025-26 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the  
19 Nebraska Health Care Cash Fund for public health departments. There is  
20 included in the amount shown as aid for this program for FY2026-27  
21 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the Nebraska  
22 Health Care Cash Fund for public health departments. There is included in  
23 the amount shown in this section for FY2025-26 \$2,898,246 General Funds  
24 and for FY2026-27 \$2,898,246 General Funds to be distributed equally  
25 among the eighteen public health departments. There is included in the  
26 amount shown in this section for FY2025-26 \$5,405,000 Cash Funds and for  
27 FY2026-27 \$5,405,000 Cash Funds to be distributed among the eighteen  
28 public health departments pursuant to section 71-1628.08. There is  
29 included in the amount shown in this section for FY2025-26 \$200,000 Cash  
30 Funds and for FY2026-27 \$200,000 Cash Funds to be distributed equally  
31 among the eighteen public health departments.

1           There is included in the amount shown as aid for this program for  
2 FY2025-26 \$31,713 General Funds and ~~\$876,000~~ ~~\$1,526,000~~ Cash Funds from  
3 the Nebraska Health Care Cash Fund for minority public health services in  
4 counties having a minority population equal to or exceeding five percent  
5 of the total population of the county in the first and third  
6 congressional districts as determined by the most recent federal  
7 decennial census. There is included in the amount shown as aid for this  
8 program for FY2026-27 \$31,713 General Funds and ~~\$876,000~~ ~~\$1,526,000~~ Cash  
9 Funds from the Nebraska Health Care Cash Fund for minority public health  
10 services in counties having a minority population equal to or exceeding  
11 five percent of the total population of the county in the first and third  
12 congressional districts as determined by the most recent federal  
13 decennial census. The Department of Health and Human Services shall  
14 distribute the funds on a per capita basis for the purpose of  
15 implementing a minority health initiative which may target, but shall not  
16 be limited to, infant mortality, cardiovascular disease, obesity,  
17 diabetes, and asthma.

18           There is included in the amount shown as aid for this program for  
19 FY2025-26 \$28,101 General Funds and \$1,349,000 Cash Funds from the  
20 Nebraska Health Care Cash Fund to be distributed equally to the community  
21 health centers in the second congressional district funded through  
22 Federal Program 330, Public Law 104-299, the federal Health Centers  
23 Consolidation Act of 1996. Such funds shall be used 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. There is included in the amount shown as aid for  
27 this program for FY2026-27 \$28,101 General Funds and \$1,349,000 Cash  
28 Funds from the Nebraska Health Care Cash Fund to be distributed equally  
29 to the community health centers in the second congressional district  
30 funded through Federal Program 330, Public Law 104-299, the federal  
31 Health Centers Consolidation Act of 1996. Such funds shall be used for

1 the purpose of implementing a minority health initiative which may  
2 target, but shall not be limited to, infant mortality, cardiovascular  
3 disease, obesity, diabetes, and asthma.

4 There is included in the amount shown as aid for this program for  
5 FY2026-27 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund for  
6 the seven community health centers funded through Federal Program 330,  
7 Public Law 104-299, the federal Health Centers Consolidation Act of 1996.  
8 Each center is to receive an amount to be distributed proportionally  
9 based on the number of uninsured clients served in the previous fiscal  
10 year as reported on the Uniform Data System Report provided by the health  
11 centers to the Bureau of Primary Health Care of the Health Resources and  
12 Services Administration of the United States Department of Health and  
13 Human Services. The distribution shall be made to Charles Drew Health  
14 Center, OneWorld Community Health Centers, East Central District Health  
15 Department-Good Neighbor Community Health Center, Community Action  
16 Partnership of Western Nebraska Health Center, Midtown Health Center,  
17 Bluestem Health, and Heartland Health Center. The community health  
18 centers shall use the amount distributed for expanded health care access  
19 through the community health centers, including, but not limited to,  
20 expanding existing lines of service such as behavioral health or dental  
21 services, adding new lines of service, adding new service locations,  
22 purchasing equipment, or completing capital projects.

23 **Sec. 81.** Laws 2025, LB261, section 108, is amended to read:

24 Sec. 108. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
25 Program No. 514 - Health Aid

	FY2025-26	FY2026-27
26		
27 <u>GENERAL FUND</u>	<u>6,909,696</u>	<u>6,401,696</u>
28 <u>GENERAL FUND</u>	<u>7,352,196</u>	<u>7,352,196</u>
29 <u>CASH FUND</u>	<u>20,325,817</u>	<u>20,333,817</u>
30 <u>CASH FUND</u>	<u>20,325,817</u>	<u>20,325,817</u>
31 <u>FEDERAL FUND est.</u>	<u>84,079,725</u>	<u>84,079,725</u>

1	<u>PROGRAM TOTAL</u>	<u>111,315,238</u>	<u>110,815,238</u>
2	<del>PROGRAM TOTAL</del>	<del>111,757,738</del>	<del>111,757,738</del>

3        There is included in the appropriation to this program for FY2025-26  
4 ~~\$6,909,696~~ ~~\$7,352,196~~ General Funds, \$20,325,817 Cash Funds, and  
5 \$84,079,725 Federal Funds estimate for state aid, which shall only be  
6 used for such purpose. There is included in the appropriation to this  
7 program for FY2026-27 ~~\$6,401,696~~ ~~\$7,352,196~~ General Funds, ~~\$20,333,817~~  
8 ~~\$20,325,817~~ Cash Funds, and \$84,079,725 Federal Funds estimate for state  
9 aid, which shall only be used for such purpose.

10        There is included in the amount shown as aid for this program  
11 \$653,759 General Funds for FY2025-26 and ~~\$523,759~~ ~~\$653,759~~ General Funds  
12 for FY2026-27, which shall only be used for the following purposes:  
13 Reimbursement for the provision of pap smears, colposcopy, cervical  
14 biopsy, cryotherapy, loop electrosurgical excision procedure (LEEP), and  
15 such other treatments and procedures as may be developed for the followup  
16 of abnormal pap smears; the diagnosis and treatment of sexually  
17 transmitted diseases, including, but not limited to, chlamydia,  
18 gonorrhea, HPV (genital warts), and herpes; and associated laboratory and  
19 equipment costs and staff training costs relating to the use of  
20 colposcopy equipment. None of the General Funds provided under this  
21 program shall be used to perform or facilitate the performance of  
22 abortion or to counsel or refer for abortion.

23        There is included in the amount shown as aid for this program for  
24 FY2025-26 \$300,000 Cash Funds from the Nebraska Health Care Cash Fund for  
25 state aid to a nonprofit organization holding a certificate of exemption  
26 under section 501(c)(3) of the Internal Revenue Code of 1986 providing  
27 health care screening, sports competitions, educational opportunities,  
28 and leadership training for persons with developmental or intellectual  
29 disabilities, which shall only be used for such purpose. There is  
30 included in the amount shown as aid for this program for FY2026-27  
31 \$300,000 Cash Funds from the Nebraska Health Care Cash Fund for state aid

1 to a nonprofit organization holding a certificate of exemption under  
2 section 501(c)(3) of the Internal Revenue Code of 1986 providing health  
3 care screening, sports competitions, educational opportunities, and  
4 leadership training for persons with developmental or intellectual  
5 disabilities, which shall only be used for such purpose.

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

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

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

26 There is included in the amount shown as aid for this program for  
27 FY2025-26 up to \$70,000 General Funds and up to \$130,000 Cash Funds from  
28 the Nebraska Health Care Cash Fund to contract with the University of  
29 Nebraska Medical Center for the Nebraska Perinatal Quality Improvement  
30 Collaborative. There is included in the amount shown as aid for this  
31 program for FY2026-27 up to \$70,000 General Funds and up to \$130,000 Cash

1 Funds from the Nebraska Health Care Cash Fund to contract with the  
2 University of Nebraska Medical Center for the Nebraska Perinatal Quality  
3 Improvement Collaborative.

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

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

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

16 There is included in the amount shown as aid for this program for  
17 FY2025-26 \$555,039 General Funds for citizen advocacy. There is included  
18 in the amount shown as aid for this program for FY2026-27 \$555,039  
19 ~~\$559,039~~ General Funds for citizen advocacy.

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

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

1 Cash Fund for pediatric cancer research at the University of Nebraska  
2 Medical Center, which shall only be used by the medical center for  
3 research on pediatric cancer.

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

15 There is included in the amount shown as aid for this program for  
16 FY2025-26 \$475,000 General Funds for a prescription drug donation  
17 program, which shall only be used for such purpose. There is included in  
18 the amount shown as aid for this program for FY2026-27 \$475,000 General  
19 Funds for a prescription drug donation program, which shall only be used  
20 for such purpose.

21 **Sec. 82.** Laws 2025, LB261, section 113, is amended to read:

22 Sec. 113. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
23 Program No. 623 - Biomedical Research

	FY2025-26	FY2026-27
24		
25 <u>CASH FUND</u>	<u>13,850,000</u>	<u>10,000,000</u>
26 <del>CASH FUND</del>	<del>15,000,000</del>	<del>15,000,000</del>
27 <u>PROGRAM TOTAL</u>	<u>13,850,000</u>	<u>10,000,000</u>
28 <del>PROGRAM TOTAL</del>	<del>15,000,000</del>	<del>15,000,000</del>

29 There is included in the appropriation to this program for FY2025-26  
30 \$13,850,000 ~~\$15,000,000~~ Cash Funds for state aid, which shall only be  
31 used for such purpose. There is included in the appropriation to this

1 program for FY2026-27 ~~\$10,000,000~~ ~~\$15,000,000~~ Cash Funds for state aid,  
2 which shall only be used for such purpose.

3 There is included in the appropriation to this program for FY2025-26  
4 ~~\$13,850,000~~ ~~\$15,000,000~~ Cash Funds for biomedical research from the  
5 Nebraska Health Care Cash Fund. There is included in the appropriation to  
6 this program for FY2026-27 \$10,000,000 ~~\$15,000,000~~ Cash Funds for  
7 biomedical research from the Nebraska Health Care Cash Fund. At least  
8 \$700,000 of such appropriated funds shall be used annually for research  
9 to improve racial and ethnic minority health. Of the amount appropriated  
10 for FY2025-26, \$10,160,000 shall be distributed to the University of  
11 Nebraska and \$3,690,000 shall be available for contracts with other  
12 postsecondary educational institutions having colleges of medicine in  
13 Nebraska and their affiliated research hospitals in Nebraska. Of the  
14 amount appropriated for FY2026-27, \$6,000,000 each fiscal year,  
15 ~~\$11,000,000~~ shall be distributed to the University of Nebraska and  
16 \$4,000,000 shall be available for contracts with other postsecondary  
17 educational institutions having colleges of medicine in Nebraska and  
18 their affiliated research hospitals in Nebraska. Each recipient of funds  
19 under this section shall report annually to the Legislature and to the  
20 Governor regarding the use of such funds received. The report required to  
21 be submitted to the Legislature by this section shall be submitted  
22 electronically.

23 **Sec. 83.** Laws 2025, LB261, section 114, is amended to read:  
24 Sec. 114. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
25 Program No. 624 - Health Information Exchange

	FY2025-26	FY2026-27
26		
27 <u>GENERAL FUND</u>	<u>4,774,860</u>	<u>3,800,000</u>
28 <del>GENERAL FUND</del>	<del>4,774,860</del>	<del>4,774,860</del>
29 FEDERAL FUND est.	9,957,274	9,957,274
30 <u>PROGRAM TOTAL</u>	<u>14,732,134</u>	<u>13,757,274</u>
31 <del>PROGRAM TOTAL</del>	<del>14,732,134</del>	<del>14,732,134</del>

1           **Sec. 84.** Laws 2025, LB261, section 127, is amended to read:  
2           Sec. 127. AGENCY NO. 28 – DEPARTMENT OF VETERANS' AFFAIRS  
3           Program No. 511 - Veterans' Affairs

	FY2025-26	FY2026-27
4		
5	<u>47,303,622</u>	<u>52,869,198</u>
6	<del>56,368,794</del>	<del>58,078,076</del>
7	<u>22,869,266</u>	<u>22,721,810</u>
8	<del>16,099,266</del>	<del>16,135,105</del>
9	<u>FEDERAL FUND est. 35,038,678</u>	<u>35,500,305</u>
10	<del>FEDERAL FUND est. 27,538,678</del>	<del>28,000,305</del>
11	<u>PROGRAM TOTAL 105,211,566</u>	<u>111,091,313</u>
12	<del>PROGRAM TOTAL 100,006,738</del>	<del>102,213,486</del>
13	<u>SALARY LIMIT 60,565,553</u>	<u>62,047,129</u>
14	<del>SALARY LIMIT 58,565,553</del>	<del>60,047,129</del>

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

- 18           No. 36 - Departmental Administration
- 19           No. 37 - Veterans' Cemeteries
- 20           No. 510 - State Service Office
- 21           No. 519 - Central Nebraska Veterans' Home
- 22           No. 520 - Norfolk Veterans' Home
- 23           No. 521 - Western Nebraska Veterans' Home
- 24           No. 522 - Eastern Nebraska Veterans' Home

25           **Sec. 85.** Laws 2025, LB261, section 128, is amended to read:  
26           Sec. 128. AGENCY NO. 30 – STATE ELECTRICAL BOARD  
27           Program No. 197 - Public Protection

	FY2025-26	FY2026-27
28		
29	<u>2,758,509</u>	<u>2,425,319</u>
30	<del>2,758,509</del>	<del>2,825,319</del>

1	<u>PROGRAM TOTAL</u>	<u>2,758,509</u>	<u>2,425,319</u>
2	<del>PROGRAM TOTAL</del>	<del>2,758,509</del>	<del>2,825,319</del>
3	SALARY LIMIT	1,520,018	1,526,656

4       **Sec. 86.** Laws 2025, LB261, section 131, is amended to read:

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

6       Program No. 544 - National and State Guard

7		FY2025-26	FY2026-27
8	<u>GENERAL FUND</u>	<u>3,936,905</u>	<u>4,005,942</u>
9	<del>GENERAL FUND</del>	<del>4,045,314</del>	<del>4,138,048</del>
10	<u>CASH FUND</u>	<u>1,475,201</u>	<u>475,201</u>
11	<del>CASH FUND</del>	<del>475,201</del>	<del>475,201</del>
12	FEDERAL FUND est.	20,442,543	20,681,696
13	<u>PROGRAM TOTAL</u>	<u>25,854,649</u>	<u>25,162,839</u>
14	<del>PROGRAM TOTAL</del>	<del>24,963,058</del>	<del>25,294,945</del>
15	SALARY LIMIT	9,338,908	9,600,831

16       **Sec. 87.** Laws 2025, LB261, section 132, is amended to read:

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

18       Program No. 545 - Emergency Management

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

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

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

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

3 **Sec. 88.** Laws 2025, LB261, section 133, is amended to read:

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

5 Program No. 548 - Tuition Assistance

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

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

17 **Sec. 89.** Laws 2025, LB261, section 135, is amended to read:

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

19 Program No. 529 - Land Surveys

	FY2025-26	FY2026-27
20		
21 <u>GENERAL FUND</u>	<u>488,895</u>	<u>506,252</u>
22 <del>GENERAL FUND</del>	<del>497,895</del>	<del>515,252</del>
23 CASH FUND	49,883	51,791
24 <u>PROGRAM TOTAL</u>	<u>538,778</u>	<u>558,043</u>
25 <del>PROGRAM TOTAL</del>	<del>547,778</del>	<del>567,043</del>
26 SALARY LIMIT	376,857	389,507

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

30 **Sec. 90.** Laws 2025, LB261, section 145, is amended to read:

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

1	Program No. 617 - Engineering and Area Maintenance		
2		FY2025-26	FY2026-27
3	GENERAL FUND	1,856,948	1,856,948
4	<u>CASH FUND</u>	<u>2,524,763</u>	<u>2,567,038</u>
5	<del>CASH FUND</del>	<del>2,508,986</del>	<del>2,630,144</del>
6	<u>PROGRAM TOTAL</u>	<u>4,381,711</u>	<u>4,423,986</u>
7	<del>PROGRAM TOTAL</del>	<del>4,365,934</del>	<del>4,487,092</del>
8	<u>SALARY LIMIT</u>	<u>2,277,105</u>	<u>2,291,784</u>
9	<del>SALARY LIMIT</del>	<del>2,277,105</del>	<del>2,346,588</del>

10 **Sec. 91.** Laws 2025, LB261, section 153, is amended to read:

11 Sec. 153. AGENCY NO. 33 – GAME AND PARKS COMMISSION

12 Program No. 969 - State Recreation Areas

13		FY2025-26	FY2026-27	FUTURE
14	CASH FUND <del>est.</del>	500,000	500,000	-0-
15	PROGRAM TOTAL	500,000	500,000	-0-

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

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

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

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

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

27 **Sec. 92.** Laws 2025, LB261, section 154, is amended to read:

28 Sec. 154. AGENCY NO. 33 – GAME AND PARKS COMMISSION

29 Program No. 971 - Special Use Areas

30		FY2025-26	FY2026-27	FUTURE
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1	CASH FUND <del>est.</del>	475,000	365,000	-0-
2	PROGRAM TOTAL	475,000	365,000	-0-

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

6       **Sec. 93.** Laws 2025, LB261, section 155, is amended to read:

7       Sec. 155. AGENCY NO. 33 – GAME AND PARKS COMMISSION

8       Program No. 972 - Administrative Facilities - IMPR

	FY2025-26	FY2026-27	FUTURE	
9				
10	CASH FUND est.	2,610,000	445,000	-0-
11	PROGRAM TOTAL	2,610,000	445,000	-0-

12       Cash fund expenditures shall not be limited to the amount shown.

13       The Game and Parks Commission is hereby authorized to make  
14 improvements to administrative facilities for the Lincoln headquarters  
15 and other district offices.

16       **Sec. 94.** Laws 2025, LB261, section 156, is amended to read:

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

18       Program No. 973 - Fish Production

	FY2025-26	FY2026-27	FUTURE	
19				
20	<u>CASH FUND est.</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
21	<del>CASH FUND est.</del>	<del>2,500,000</del>	<del>2,500,000</del>	<del>-0-</del>
22	<u>PROGRAM TOTAL</u>	<u>5,000,000</u>	<u>-0-</u>	<u>-0-</u>
23	<del>PROGRAM TOTAL</del>	<del>2,500,000</del>	<del>2,500,000</del>	<del>-0-</del>

24       Cash fund expenditures shall not be limited to the amount shown.

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

29       **Sec. 95.** Laws 2025, LB261, section 157, is amended to read:

30       Sec. 157. AGENCY NO. 33 – GAME AND PARKS COMMISSION

31       Program No. 975 - Emergency Repairs - Parks

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

4 Cash fund expenditures shall not be limited to the amount shown.

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

8 **Sec. 96.** Laws 2025, LB261, section 158, is amended to read:

9 Sec. 158. AGENCY NO. 33 – GAME AND PARKS COMMISSION

10 Program No. 976 - Emergency Repairs - Wildlife

	FY2025-26	FY2026-27	FUTURE
11			
12 CASH FUND est.	685,000	151,000	-0-
13 PROGRAM TOTAL	685,000	151,000	-0-

14 Cash fund expenditures shall not be limited to the amount shown.

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

18 **Sec. 97.** Laws 2025, LB261, section 159, is amended to read:

19 Sec. 159. AGENCY NO. 33 – GAME AND PARKS COMMISSION

20 Program No. 979 - Cowboy Trail Emergency Repairs

	FY2025-26	FY2026-27	FUTURE
21			
22 CASH FUND est.	544,000	250,000	-0-
23 PROGRAM TOTAL	544,000	250,000	-0-

24 Cash fund expenditures shall not be limited to the amount shown.

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

27 **Sec. 98.** Laws 2025, LB261, section 162, is amended to read:

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

29 Program No. 252 - Library and Information Services

30	FY2025-26	FY2026-27	
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1	<u>GENERAL FUND</u>	<u>3,221,988</u>	<u>3,327,036</u>
2	<del>GENERAL FUND</del>	<del>3,257,988</del>	<del>3,363,036</del>
3	CASH FUND	45,484	45,484
4	FEDERAL FUND est.	1,150,206	1,187,191
5	<u>PROGRAM TOTAL</u>	<u>4,417,678</u>	<u>4,559,711</u>
6	<del>PROGRAM TOTAL</del>	<del>4,453,678</del>	<del>4,595,711</del>
7	SALARY LIMIT	2,865,897	2,943,242

8       **Sec. 99.** Laws 2025, LB261, section 164, is amended to read:  
9       Sec. 164. AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION  
10       Program No. 73 - Licensing and Regulation

11		FY2025-26	FY2026-27
12	<u>GENERAL FUND</u>	<u>2,885,293</u>	<u>3,014,207</u>
13	<del>GENERAL FUND</del>	<del>2,009,807</del>	<del>2,009,807</del>
14	<u>CASH FUND</u>	<u>600,000</u>	<u>100,000</u>
15	<del>CASH FUND</del>	<del>100,000</del>	<del>100,000</del>
16	<u>PROGRAM TOTAL</u>	<u>3,485,293</u>	<u>3,114,207</u>
17	<del>PROGRAM TOTAL</del>	<del>2,109,807</del>	<del>2,109,807</del>
18	<u>SALARY LIMIT</u>	<u>1,275,475</u>	<u>1,412,975</u>
19	<del>SALARY LIMIT</del>	<del>1,085,475</del>	<del>1,085,475</del>

20       ~~The unexpended General Fund appropriation balance existing on June~~  
21       ~~30, 2025, is hereby reappropriated.~~

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

25       No. 073 - Licensing and Regulation

26       No. 096 - Medical Cannabis

27       **Sec. 100.** Laws 2025, LB261, section 174, is amended to read:  
28       Sec. 174. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
29       Program No. 200 - Operations

30		FY2025-26	FY2026-27
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1	<u>GENERAL FUND</u>	<u>359,631,906</u>	<u>359,637,730</u>
2	<del>GENERAL FUND</del>	<del>363,059,147</del>	<del>375,144,831</del>
3	CASH FUND	7,586,125	2,586,125
4	FEDERAL FUND est.	2,299,947	2,300,175
5	REVOLVING FUND est.	22,969,492	23,305,194
6	<u>PROGRAM TOTAL</u>	<u>392,487,470</u>	<u>387,829,224</u>
7	<del>PROGRAM TOTAL</del>	<del>395,914,711</del>	<del>403,336,325</del>
8	SALARY LIMIT	227,602,622	234,936,292

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

11       There is included in the salary limitations provided by this section  
12 \$5,003,370 for FY2025-26 and \$5,003,370 for FY2026-27 for Revolving Fund  
13 salaries for program classifications 390 and 563, that shall not be  
14 limited to the amounts shown.

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. 260 - Nebraska Correctional Youth Facility
- 19       No. 300 - Tecumseh Correctional Center
- 20       No. 368 - Lincoln Community Corrections Center
- 21       No. 369 - Omaha Community Corrections Center
- 22       No. 370 - Central Office
- 23       No. 372 - Nebraska State Penitentiary
- 24       No. 373 - Nebraska Center for Women - York
- 25       No. 375 - Diagnostic and Evaluation Center
- 26       No. 376 - Lincoln Correctional Center
- 27       No. 377 - Omaha Correctional Center
- 28       No. 386 - McCook Incarceration Work Camp
- 29       No. 389 - Adult Parole Program
- 30       No. 390 - Federal Surplus Property
- 31       No. 391 - Reception and Treatment Center

1 No. 495 - Department Central Warehouse  
2 No. 563 - Correctional Industries  
3 Revolving Fund expenditures shall not be limited to the amounts  
4 shown.

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

7 The Department of Correctional Services shall file a report  
8 electronically with the Clerk of the Legislature on or before December  
9 31, 2026. Such report shall detail the department's plan to decommission  
10 the Nebraska State Penitentiary, the timeline for the decommissioning  
11 plan, an estimate of all operating costs associated with the new facility  
12 and the fiscal year in which such costs will be incurred, and any  
13 reductions in expenses associated with the Nebraska State Penitentiary  
14 and the fiscal year in which such reductions will be incurred.

15 **Sec. 101.** Laws 2025, LB261, section 175, is amended to read:

16 Sec. 175. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

17 Program No. 213 - Corrections Workforce Recruitment and Development

	FY2025-26	FY2026-27
18		
19	<u>486,732</u>	<u>973,465</u>
20	<del>973,465</del>	<del>973,465</del>
21	<u>PROGRAM TOTAL</u>	<u>973,465</u>
22	<del>PROGRAM TOTAL</del>	<del>973,465</del>

23 **Sec. 102.** Laws 2025, LB261, section 176, is amended to read:

24 Sec. 176. AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

25 Program No. 214 - Vocational and Life Skills

	FY2025-26	FY2026-27
26		
27	<u>6,246,923</u>	<u>6,310,948</u>
28	<del>6,251,299</del>	<del>6,313,029</del>
29	CASH FUND	4,800,000
30	REVOLVING FUND	116,450
31	<u>PROGRAM TOTAL</u>	<u>11,227,398</u>

1	PROGRAM TOTAL	14,667,749	11,229,479
2	SALARY LIMIT	1,799,490	1,832,706

3 (1) There is included in the appropriation to this program for  
4 FY2025-26 \$4,000,000 General Funds and \$8,300,000 Cash Funds for state  
5 aid, which shall only be used for such purpose. There is included in the  
6 appropriation to this program for FY2026-27 \$4,000,000 General Funds and  
7 \$4,800,000 Cash Funds for state aid, which shall only be used for such  
8 purpose.

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

18 (3) It is the intent of the Legislature that \$7,800,000 Cash Funds  
19 of the amount shown as state aid for FY2025-26 and \$4,300,000 Cash Funds  
20 of the amount shown as state aid for FY2026-27 be awarded as grants to  
21 organizations providing the following services: Reentry and restorative  
22 justice programming for adult and juvenile offenders who are committed to  
23 a facility and for adult and juvenile offenders who are released from  
24 commitment; reentry centers; transitional, community, and half-way  
25 housing; supportive permanent housing; wrap-around services; facility-  
26 based programming, including unit-based programming; community  
27 corrections; front-end, middle, and back-end services and interventions;  
28 and family support. Unallocated grant funds held by the Department of  
29 Correctional Services at the end of the fiscal year shall be  
30 reappropriated for the next fiscal year. It is the intent of the  
31 Legislature that grants awarded under this section, except those

1 described in subsection (2) of this section, be paid in advance on a  
2 monthly basis. The Department of Correctional Services may require  
3 grantees to return unused funds upon documentation that any approved  
4 service is not provided or may apply such unused funds to future monthly  
5 payments.

6 (4) The unexpended Cash Fund appropriation balance existing on June  
7 30, 2025, is hereby reappropriated for the purpose of state aid.

8 **Sec. 103.** Laws 2025, LB261, section 182, is amended to read:

9 Sec. 182. AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS  
10 COMMISSION

11 Program No. 533 - Network Operations

	FY2025-26	FY2026-27
12 <u>GENERAL FUND</u>	<u>11,100,873</u>	<u>11,210,852</u>
13 <del>GENERAL FUND</del>	<del>11,264,473</del>	<del>11,543,452</del>
14 <u>CASH FUND</u>	<u>312,450</u>	<u>252,450</u>
15 <del>CASH FUND</del>	<del>312,450</del>	<del>312,450</del>
16 <u>PROGRAM TOTAL</u>	<u>11,413,323</u>	<u>11,463,302</u>
17 <del>PROGRAM TOTAL</del>	<del>11,576,923</del>	<del>11,855,902</del>
18 SALARY LIMIT	3,805,832	3,948,247

19 **Sec. 104.** Laws 2025, LB261, section 186, is amended to read:

20 Sec. 186. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
21 EDUCATION

22 Program No. 690 - Nebraska Opportunity Grant Program

	FY2025-26	FY2026-27
23 <u>GENERAL FUND</u>	<u>6,833,430</u>	<u>7,093,430</u>
24 <del>GENERAL FUND</del>	<del>7,093,430</del>	<del>7,093,430</del>
25 <u>CASH FUND</u>	<u>18,114,872</u>	<u>17,854,872</u>
26 <del>CASH FUND</del>	<del>17,854,872</del>	<del>17,854,872</del>
27 <u>PROGRAM TOTAL</u>	<u>24,948,302</u>	<u>24,948,302</u>

28 There are no personal services included in the appropriations in  
29 this section.  
30  
31

1           There is included in the appropriation to this program for FY2025-26  
2 ~~\$6,833,430~~ ~~\$7,093,430~~ General Funds and ~~\$18,114,872~~ ~~\$17,854,872~~ Cash  
3 Funds for state aid, which shall only be used for such purpose. There is  
4 included in the appropriation to this program for FY2026-27 \$7,093,430  
5 General Funds and \$17,854,872 Cash Funds for state aid, which shall only  
6 be used for such purpose.

7           **Sec. 105.** Laws 2025, LB261, section 187, is amended to read:

8           Sec. 187. AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
9 EDUCATION

10          Program No. 691 - Access College Early Scholarship Program

	FY2025-26	FY2026-27
11		
12	<u>1,450,000</u>	<u>1,350,000</u>
13	<del>1,500,000</del>	<del>1,500,000</del>
14	<u>PROGRAM TOTAL</u>	<u>1,350,000</u>
15	<del>PROGRAM TOTAL</del>	<del>1,500,000</del>

16          There are no personal services included in the appropriations in  
17 this section.

18          There is included in the appropriation to this program for FY2025-26  
19 \$100,000 General Funds and for FY2026-27 \$-0- General Funds for  
20 technology enhancements to the Access College Early web-based  
21 application.

22          There is included in the appropriation to this program for FY2025-26  
23 ~~\$1,350,000~~ ~~\$1,400,000~~ General Funds for state aid, which shall only be  
24 used for such purpose. There is included in the appropriation to this  
25 program for FY2026-27 \$1,350,000 ~~\$1,500,000~~ General Funds for state aid,  
26 which shall only be used for such purpose.

27           **Sec. 106.** Laws 2025, LB261, section 202, is amended to read:

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

29           Program No. 648 - Nebraska State Historical Society

	FY2025-26	FY2026-27
30		
31	<u>4,560,434</u>	<u>4,740,434</u>

1	GENERAL FUND	5,286,038	5,286,038
2	<u>CASH FUND</u>	<u>3,836,010</u>	<u>3,916,427</u>
3	CASH FUND	3,225,382	3,485,799
4	FEDERAL FUND est.	987,580	1,030,275
5	<u>PROGRAM TOTAL</u>	<u>9,384,024</u>	<u>9,687,136</u>
6	<del>PROGRAM TOTAL</del>	<del>9,499,000</del>	<del>9,802,112</del>
7	SALARY LIMIT	5,108,247	5,108,247

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

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

20           There is included in the appropriation to this program for FY2025-26  
21 \$100,000 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 \$100,000 Federal Funds estimate for state aid, which shall  
24 only be used for such purpose.

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

30           It is the intent of the Legislature that the Nebraska State  
31 Historical Society shall continue to budget and account for each of the

1 branch museums at the subprogram level within this program.

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

6 **Sec. 107.** Laws 2025, LB261, section 211, is amended to read:

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

8 Program No. 100 - Public Protection

	FY2025-26	FY2026-27
9		
10	<u>85,964,893</u>	<u>86,489,031</u>
11	<del>89,325,513</del>	<del>89,325,513</del>
12	<u>10,718,874</u>	<u>10,646,332</u>
13	<del>10,405,534</del>	<del>10,332,992</del>
14	1,032,003	1,177,933
15	<u>97,715,770</u>	<u>98,313,296</u>
16	<del>100,763,050</del>	<del>100,836,438</del>
17	<u>58,325,304</u>	<u>59,914,313</u>
18	<del>59,391,534</del>	<del>60,834,142</del>

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

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

- 24 No. 189 - Command and Support
- 25 No. 190 - Criminal Investigations
- 26 No. 195 - Road Operations

27 There is included in the appropriation to this program for FY2025-26  
28 \$150,000 General Funds and \$100,000 Federal Funds from the Byrne Criminal  
29 History Improvement set-aside funds, subject to available federal  
30 appropriation, which shall only be expended for criminal justice  
31 information systems improvements. There is included in the appropriation

1 to this program for FY2026-27 \$150,000 General Funds and \$100,000 Federal  
2 Funds from the Byrne Criminal History Improvement set-aside funds,  
3 subject to available federal appropriation, which shall only be expended  
4 for criminal justice information systems improvements. Federal Funds  
5 transferred to the Nebraska State Patrol pursuant to this section shall  
6 be expended consistent with all applicable federal laws, rules, and  
7 regulations pertaining to Byrne Criminal History Improvement set-aside  
8 funds.

9 There is included in the appropriation to this program for FY2025-26  
10 \$489,979 Cash Funds and for FY2026-27 \$489,979 Cash Funds, which  
11 appropriation amounts shall only be expended to provide law enforcement  
12 coverage along state road construction zones. The Department of  
13 Transportation shall contract with the Nebraska State Patrol for such law  
14 enforcement coverage and shall pay for such services from the Roads  
15 Operations Cash Fund to the Nebraska State Patrol Cash Fund in four equal  
16 quarterly amounts to be transferred by the State Treasurer on or before  
17 July 15, October 15, January 15, and April 15, for both FY2025-26 and  
18 FY2026-27.

19 **Sec. 108.** Laws 2025, LB261, section 214, is amended to read:

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

	FY2025-26	FY2026-27
22		
23 <u>GENERAL FUND</u>	<u>283,387</u>	<u>283,728</u>
24 <del>GENERAL FUND</del>	<del>294,568</del>	<del>294,568</del>
25 REVOLVING FUND	1,986,146	2,052,504
26 <u>PROGRAM TOTAL</u>	<u>2,269,533</u>	<u>2,336,232</u>
27 <del>PROGRAM TOTAL</del>	<del>2,280,714</del>	<del>2,347,072</del>
28 SALARY LIMIT	1,318,550	1,353,911

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

31 Any security agreements entered into by the Nebraska State Patrol,

1 on behalf of the state capitol security division, shall require that all  
2 such revenue be credited directly to the Capitol Security Revolving Fund.

3 For budgeting purposes only, the amount of projected revenue to be  
4 received from security agreements entered into by the Nebraska State  
5 Patrol, on behalf of the state capitol security division, to be credited  
6 directly to the Capitol Security Revolving Fund is estimated to be  
7 \$532,460 for FY2025-26 and \$532,460 for FY2026-27.

8 **Sec. 109.** Laws 2025, LB261, section 215, is amended to read:

9 Sec. 215. AGENCY NO. 64 – NEBRASKA STATE PATROL

10 Program No. 850 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27
11		
12 <u>GENERAL FUND</u>	<u>544,214</u>	<u>1,046,515</u>
13 <del>GENERAL FUND</del>	<del>1,119,592</del>	<del>1,119,592</del>
14 CASH FUND	5,976,771	5,575,496
15 <u>PROGRAM TOTAL</u>	<u>6,520,985</u>	<u>6,622,011</u>
16 <del>PROGRAM TOTAL</del>	<del>7,096,363</del>	<del>6,695,088</del>
17 <u>SALARY LIMIT</u>	<u>687,289</u>	<u>694,007</u>
18 <del>SALARY LIMIT</del>	<del>251,250</del>	<del>257,968</del>

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

21 **Sec. 110.** Laws 2025, LB261, section 218, is amended to read:

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

23 Program No. 174 - OCIO Operations

	FY2025-26	FY2026-27
24		
25 <u>REVOLVING FUND</u>	<u>133,742,982</u>	<u>134,431,049</u>
26 <del>REVOLVING FUND</del>	<del>133,742,982</del>	<del>135,160,597</del>
27 <u>PROGRAM TOTAL</u>	<u>133,742,982</u>	<u>134,431,049</u>
28 <del>PROGRAM TOTAL</del>	<del>133,742,982</del>	<del>135,160,597</del>
29 <u>SALARY LIMIT</u>	<u>32,681,705</u>	<u>33,231,856</u>
30 <del>SALARY LIMIT</del>	<del>32,681,705</del>	<del>33,767,981</del>

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

- 4 No. 101 - Chief Information Officer
- 5 No. 170 - Statewide Computer Network
- 6 No. 172 - Information Management Services
- 7 No. 173 - Communications Division
- 8 No. 245 - Public Safety Communications System

9 **Sec. 111.** Laws 2025, LB261, section 220, is amended to read:

10 Sec. 220. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
11 Program No. 509 - Budget Division

	FY2025-26	FY2026-27
12		
13 <u>GENERAL FUND</u>	<u>1,791,371</u>	<u>1,791,371</u>
14 <del>GENERAL FUND</del>	<del>1,990,412</del>	<del>1,990,412</del>
15 <u>PROGRAM TOTAL</u>	<u>1,791,371</u>	<u>1,791,371</u>
16 <del>PROGRAM TOTAL</del>	<del>1,990,412</del>	<del>1,990,412</del>
17 SALARY LIMIT	1,489,461	1,536,345

18 The unexpended General Fund appropriation balance existing on June  
19 30, 2025, less \$500,000, is hereby reappropriated.

20 **Sec. 112.** Laws 2025, LB261, section 222, is amended to read:

21 Sec. 222. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
22 Program No. 560 - State Building Division

	FY2025-26	FY2026-27
23		
24 <u>GENERAL FUND</u>	<u>207,050</u>	<u>207,050</u>
25 <del>GENERAL FUND</del>	<del>230,055</del>	<del>230,055</del>
26 CASH FUND	933,457	933,457
27 REVOLVING FUND	93,376,511	53,804,745
28 <u>PROGRAM TOTAL</u>	<u>94,517,018</u>	<u>54,945,252</u>
29 <del>PROGRAM TOTAL</del>	<del>94,540,023</del>	<del>54,968,257</del>
30 SALARY LIMIT	8,931,004	9,140,423

31 Charges assessed by the Department of Administrative Services

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

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

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

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

11 **Sec. 113.** Laws 2025, LB261, section 225, is amended to read:

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

13 Program No. 591 - Tort Claims

	FY2025-26	FY2026-27
14 GENERAL FUND	210,000	210,000
15 CASH FUND	<u>170,000</u>	<u>210,360</u>
16 CASH FUND	<del>170,000</del>	<del>170,000</del>
17 PROGRAM TOTAL	<u>380,000</u>	<u>420,360</u>
18 PROGRAM TOTAL	<del>380,000</del>	<del>380,000</del>

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

- 21 (a) \$797 from the Nebraska Brand Committee;
- 22 (b) \$4,487 from the Department of Motor Vehicles;
- 23 (c) \$22,691 from the Game and Parks Commission;
- 24 (d) \$30,934 from the Department of Transportation; and
- 25 (e) \$660 from the Board of Trustees of the Nebraska State Colleges.

26 Such sum shall be transferred to the risk management and state  
27 claims division no later than August 1, 2025, or in four equal payments  
28 on August 1, October 1, January 1, and April 1, at the discretion of the  
29 Risk Manager.  
30

31 (2) 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 ~~(a) \$1,076 (c) \$22,691 from the Game and Parks Commission;~~

5 ~~(b) \$29,267 (d) \$30,934 from the Department of Transportation; and~~

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

7 (c) \$865 from the Department of Agriculture;

8 (d) \$1,359 from the State Department of Education;

9 (e) \$2,162 from the Board of Regents of the University of Nebraska;

10 and

11 (f) \$5,630 from the Department of Administrative Services, state  
12 building division.

13 Such sum shall be transferred to the risk management and state  
14 claims division no later than August 1, 2026, or in four equal payments  
15 on August 1, October 1, January 1, and April 1, at the discretion of the  
16 Risk Manager.

17 ~~It is the intent of the Legislature that transfers specified in this~~  
18 ~~section for FY2026-27 be adjusted by the One Hundred Ninth Legislature,~~  
19 ~~Second Session, 2026, in accordance with information available after July~~  
20 ~~1, 2025.~~

21 **Sec. 114.** Laws 2025, LB261, section 228, is amended to read:

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

23 Program No. 594 - State Insurance

	FY2025-26	FY2026-27
24		
25	<u>13,794,411</u>	<u>13,544,411</u>
26	<del>13,544,411</del>	<del>13,544,411</del>
27	<u>13,794,411</u>	<u>13,544,411</u>
28	<del>13,544,411</del>	<del>13,544,411</del>

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

31 **Sec. 115.** Laws 2025, LB261, section 229, is amended to read:

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

2           Program No. 605 - Personnel Division

	FY2025-26	FY2026-27
3		
4	<u>932,263</u>	<u>1,492,263</u>
5	<del>1,592,263</del>	<del>1,592,263</del>
6	<u>9,549,565</u>	<u>9,549,565</u>
7	<del>9,549,565</del>	<del>9,549,565</del>
8	<u>10,481,828</u>	<u>11,041,828</u>
9	<del>11,141,828</del>	<del>11,141,828</del>
10	<u>8,257,051</u>	<u>8,297,478</u>
11	<del>8,303,408</del>	<del>8,343,835</del>

12           **Sec. 116.** Laws 2025, LB261, section 231, is amended to read:

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

14           Program No. 608 - Employee Relations Division

	FY2025-26	FY2026-27
15		
16	<u>293,712</u>	<u>296,236</u>
17	<del>379,680</del>	<del>382,204</del>
18	<u>293,712</u>	<u>296,236</u>
19	<del>379,680</del>	<del>382,204</del>
20	279,721	289,634

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

23           **Sec. 117.** Laws 2025, LB261, section 232, is amended to read:

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

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

	FY2025-26	FY2026-27
26		
27	<u>4,678,873</u>	<u>5,005,552</u>
28	<del>5,198,748</del>	<del>5,525,427</del>
29	60,243	60,243
30	<u>-0-</u>	<u>-0-</u>

1	REVOLVING FUND	4,750	4,750
2	<u>PROGRAM TOTAL</u>	<u>4,739,116</u>	<u>5,065,795</u>
3	PROGRAM TOTAL	5,263,741	5,590,420
4	SALARY LIMIT	1,887,562	1,935,952

5 The unexpended General Fund appropriation balance existing on June  
6 30, 2025, is hereby reappropriated. ~~It is the intent of the Legislature~~  
7 ~~that any reappropriated balance, other than Capitol Heating, Ventilating,~~  
8 ~~and Air Conditioning Systems Replacement project manager reappropriation,~~  
9 ~~be used for unexpected increases in utility expenses.~~

10 **Sec. 118.** Laws 2025, LB261, section 245, is amended to read:

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

12 Program No. 601 - Community and Rural Development

	FY2025-26	FY2026-27
13		
14	<u>GENERAL FUND</u>	<u>4,294,942</u>
15	<del>GENERAL FUND</del>	<del>6,294,942</del>
16	<u>CASH FUND</u>	<u>27,671,030</u>
17	<del>CASH FUND</del>	<del>21,671,030</del>
18	<u>FEDERAL FUND est.</u>	<u>54,571,661</u>
19	<del>FEDERAL FUND est.</del>	<del>54,632,192</del>
20	<u>PROGRAM TOTAL</u>	<u>86,537,633</u>
21	<del>PROGRAM TOTAL</del>	<del>82,598,164</del>
22	<u>SALARY LIMIT</u>	<u>3,321,255</u>
23	<del>SALARY LIMIT</del>	<del>3,381,786</del>

24 There is included in the appropriation to this program for FY2025-26  
25 \$6,330,762 ~~\$6,580,762~~ General Funds, \$33,726,860 Cash Funds, and  
26 \$50,530,110 Federal Funds estimate for state aid, which shall only be  
27 used for such purpose. There is included in the appropriation to this  
28 program for FY2026-27 \$3,580,762 ~~\$5,580,762~~ General Funds, \$25,023,140  
29 ~~\$19,023,140~~ Cash Funds, and \$50,530,110 Federal Funds estimate for state  
30 aid, which shall only be used for such purpose.

1           There is included in the appropriation to this program for FY2025-26  
2 \$250,000 Cash Funds and for FY2026-27 \$-0- Cash Funds from the Middle  
3 Income Workforce Housing Investment Fund to conduct a study regarding  
4 prefabricated housing in Nebraska.

5           There is included in the amount shown as aid for FY2025-26 \$700,000  
6 General Funds to provide aid funding to development districts formed  
7 under sections 13-1901 to 13-1907. There is included in the amount shown  
8 as aid for FY2026-27 \$700,000 General Funds to provide aid funding to  
9 development districts formed under sections 13-1901 to 13-1907.

10           There is included in the amount shown as aid for FY2025-26  
11 \$4,880,762 General Funds to provide aid for mentorship programs for  
12 nonprofit organizations that meet eligibility requirements designed by  
13 the Department of Economic Development to improve reading levels for  
14 elementary students. There is included in the amount shown as aid for  
15 FY2026-27 \$2,880,762 ~~\$4,880,762~~ General Funds to provide aid for  
16 mentorship programs for nonprofit organizations that meet eligibility  
17 requirements designed by the Department of Economic Development to either  
18 improve reading levels or promote professional growth for elementary  
19 students.

20           There is included in the amount shown as aid for FY2025-26 \$750,000  
21 ~~\$1,000,000~~ General Funds and for FY2026-27 \$-0- General Funds for the  
22 grant authorized in section 81-1213.04, which shall only be used for such  
23 purpose.

24           The unexpended Cash Fund appropriation balance for unexpended  
25 obligations existing on June 30, 2025, for the Rural Workforce Housing  
26 Investment Act, the Middle Income Workforce Housing Investment Act, the  
27 Nebraska Affordable Housing Act, and the Nebraska Rural Projects Act, is  
28 hereby reappropriated.

29           **Sec. 119.** Laws 2025, LB261, section 246, is amended to read:  
30           Sec. 246. AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
31           Program No. 603 - Industrial Recruitment

1		FY2025-26	FY2026-27
2	<u>GENERAL FUND</u>	<u>18,060,554</u>	<u>18,147,087</u>
3	<del>GENERAL FUND</del>	<del>15,718,538</del>	<del>15,805,071</del>
4	<u>CASH FUND</u>	<u>86,019,625</u>	<u>57,525,784</u>
5	<del>CASH FUND</del>	<del>33,019,625</del>	<del>7,525,784</del>
6	FEDERAL FUND est.	21,183,754	21,188,298
7	<u>PROGRAM TOTAL</u>	<u>125,263,933</u>	<u>96,861,169</u>
8	<del>PROGRAM TOTAL</del>	<del>69,921,917</del>	<del>44,519,153</del>
9	<u>SALARY LIMIT</u>	<u>5,864,322</u>	<u>5,994,488</u>
10	<del>SALARY LIMIT</del>	<del>4,603,821</del>	<del>4,733,987</del>

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

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

17 No. 603 - Industrial Recruitment

18 No. 604 - Business Incentives

19 There is included in the appropriation to this program for FY2025-26  
 20 \$11,020,352 General Funds, ~~\$84,839,197~~ ~~\$31,839,197~~ Cash Funds, and  
 21 \$20,737,571 Federal Funds estimate for state aid, which shall only be  
 22 used for such purpose. There is included in the appropriation to this  
 23 program for FY2026-27 \$11,020,352 General Funds, ~~\$56,339,197~~ ~~\$6,339,197~~  
 24 Cash Funds, and \$20,737,571 Federal Funds estimate for state aid, which  
 25 shall only be used for such purpose.

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

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

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

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

8 **Sec. 120.** Laws 2025, LB261, section 248, is amended to read:

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

10 Program No. 611 - Economic Recovery

	FY2025-26	FY2026-27
11 CASH FUND	31,318,519	31,378,477
12 PROGRAM TOTAL	31,318,519	31,378,477
13 SALARY LIMIT	2,624,620	2,658,678

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

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

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

1           **Sec. 121.** Laws 2025, LB261, section 255, is amended to read:  
2           Sec. 255. AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS  
3           Program No. 531 - Administration

	FY2025-26	FY2026-27
4		
5	<u>277,064</u>	<u>283,817</u>
6	<del>277,064</del>	<del>283,877</del>
7	<u>277,064</u>	<u>283,817</u>
8	<del>277,064</del>	<del>283,877</del>
9	176,502	182,031

10           **Sec. 122.** Laws 2025, LB261, section 258, is amended to read:  
11           Sec. 258. AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND  
12           CRIMINAL JUSTICE  
13           Program No. 198 - Central Administration

	FY2025-26	FY2026-27
14		
15	<u>2,697,764</u>	<u>2,772,331</u>
16	<del>620,939</del>	<del>645,212</del>
17	<u>908,642</u>	<u>809,016</u>
18	<del>51,948</del>	<del>54,053</del>
19	<u>7,841,307</u>	<u>7,907,092</u>
20	<del>5,605,606</del>	<del>5,630,099</del>
21	<u>11,447,713</u>	<u>11,488,439</u>
22	<del>6,278,493</del>	<del>6,329,364</del>
23	<u>2,776,640</u>	<u>2,865,843</u>
24	<del>884,973</del>	<del>912,835</del>

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

- 28           No. 198 - Central Administration
- 29           No. 203 - Jail Standards Board
- 30           No. 215 - Criminal Justice Information System

1           No. 220 - Community Corrections Division

2           Funds appropriated to Program 215 shall be used to support criminal  
3 justice information systems projects for state law enforcement agencies  
4 and to assist with the sharing of criminal justice information by  
5 federal, state, and local agencies.

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

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

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

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

25           **Sec. 123.** Laws 2025, LB261, section 269, is amended to read:

26           Sec. 269. AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

27           Program No. 151 - Aid to Community Colleges

	FY2025-26	FY2026-27
28		
29	<u>119,116,711</u>	<u>114,116,711</u>
30	<del>119,116,711</del>	<del>119,116,711</del>
31	<u>PROGRAM TOTAL</u>	<u>114,116,711</u>



1 Program No. 313 - Water Sustainability Fund

2	FY2025-26	FY2026-27
3 <u>CASH FUND</u>	<u>5,172,364</u>	<u>-0-</u>
4 <del>CASH FUND</del>	<del>-0-</del>	<del>-0-</del>
5 <u>PROGRAM TOTAL</u>	<u>5,172,364</u>	<u>-0-</u>
6 <del>PROGRAM TOTAL</del>	<del>-0-</del>	<del>-0-</del>

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

11 There is included in the appropriation to this program for FY2025-26  
12 \$5,172,364 Cash Funds, plus any reappropriated amounts, for state aid,  
13 which shall only be used for such purpose. There is included in the  
14 appropriation to this program for FY2026-27 \$-0- Cash Funds, plus any  
15 reappropriated amounts, for state aid, which shall only be used for such  
16 purpose.

17 **Sec. 125.** Laws 2025, LB261, section 279, is amended to read:

18 Sec. 279. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND  
19 ENVIRONMENT

20 Program No. 334 - Soil and Water Conservation

21	FY2025-26	FY2026-27
22 <u>GENERAL FUND</u>	<u>9,645,854</u>	<u>10,170,854</u>
23 <del>GENERAL FUND</del>	<del>10,708,426</del>	<del>10,758,426</del>
24 CASH FUND	9,573,272	9,614,357
25 FEDERAL FUND est.	2,207,789	2,273,709
26 <u>PROGRAM TOTAL</u>	<u>21,426,915</u>	<u>22,058,920</u>
27 <del>PROGRAM TOTAL</del>	<del>22,489,487</del>	<del>22,646,492</del>
28 <u>SALARY LIMIT</u>	<u>8,201,870</u>	<u>8,223,188</u>
29 <del>SALARY LIMIT</del>	<del>8,618,370</del>	<del>8,639,688</del>

30 There is hereby reappropriated an amount certified by the Department  
31 of Water, Energy, and Environment to the budget administrator of the

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

7 There is included in the appropriation to this program for FY2025-26  
8 \$7,450,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal  
9 Funds estimate, for state aid, which shall only be used for such purpose.  
10 There is included in the appropriation to this program for FY2026-27  
11 \$7,450,000 Cash Funds plus any reappropriated amounts and \$5,000 Federal  
12 Funds estimate, for state aid, which shall only be used for such purpose.

13 There is included in the amount shown as state aid for FY2026-27,  
14 \$353,000 Cash Funds for the removal of riparian vegetation as part of a  
15 vegetation management program, if such vegetation management program is  
16 being conducted for the primary objective of improving the conveyance of  
17 streamflow in natural streams.

18 The unexpended Cash Fund appropriation balance appropriated to the  
19 Department of Natural Resources for this program existing on June 30,  
20 2025, is hereby reappropriated to the Department of Water, Energy, and  
21 Environment for this program.

22 **Sec. 126.** Laws 2025, LB261, section 280, is amended to read:

23 Sec. 280. AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND  
24 ENVIRONMENT

25 Program No. 513 - Environmental Quality

	FY2025-26	FY2026-27
26		
27 <u>GENERAL FUND</u>	<u>5,250,060</u>	<u>5,250,060</u>
28 <del>GENERAL FUND</del>	<del>5,593,323</del>	<del>5,593,323</del>
29 CASH FUND	42,816,431	43,115,996
30 FEDERAL FUND est.	45,798,301	46,175,320
31 <u>PROGRAM TOTAL</u>	<u>93,864,792</u>	<u>94,541,376</u>

1	PROGRAM TOTAL	94,208,055	94,884,639
2	<u>SALARY LIMIT</u>	<u>18,561,743</u>	<u>18,956,247</u>
3	SALARY LIMIT	18,821,791	19,216,295

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

7 No. 513 - Administration

8 No. 586 - Water Quality

9 No. 587 - Land Quality

10 No. 588 - Air Quality

11 There is included in the appropriation to this program for FY2025-26  
12 \$18,645,601 Cash Funds and \$24,538,513 Federal Funds estimate for state  
13 aid, which shall only be used for such purpose. There is included in the  
14 appropriation to this program for FY2026-27 \$18,645,601 Cash Funds and  
15 \$24,529,499 Federal Funds estimate for state aid, which shall only be  
16 used for such purpose.

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

28 The unexpended Cash Fund appropriation balance appropriated to the  
29 Department of Environment and Energy ~~Natural Resources~~ for this program  
30 existing on June 30, 2025, up to \$6,000,000, is hereby reappropriated for  
31 providing grants to metropolitan utilities districts for lead service

1 line replacements in accordance with section 71-5328.

2 **Sec. 127.** Laws 2025, LB261, section 285, is amended to read:

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

4 Program No. 515 - Public Employees Retirement

	FY2025-26	FY2026-27
5		
6 <u>GENERAL FUND</u>	<u>36,444,018</u>	<u>22,219,812</u>
7 <del>GENERAL FUND</del>	<del>36,444,018</del>	<del>18,112,000</del>
8 <u>PROGRAM TOTAL</u>	<u>36,444,018</u>	<u>22,219,812</u>
9 <del>PROGRAM TOTAL</del>	<del>36,444,018</del>	<del>18,112,000</del>

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

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

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

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

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

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

14 **Sec. 128.** Laws 2025, LB261, section 300, is amended to read:

15 Sec. 300. CASH FUNDS.

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

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

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

26 (2) Supreme Court: Supreme Court Reports Cash Fund, Court Appointed  
27 Special Advocate Fund, Nebraska Statutes Distribution Cash Fund, Supreme  
28 Court Attorney Services Cash Fund, Probation Program Cash Fund, Probation  
29 Cash Fund, State Probation Contractual Services Cash Fund, Dispute  
30 Resolution Cash Fund, Counsel for Discipline Cash Fund, Supreme Court  
31 Education Fund, Supreme Court Automation Cash Fund, Parenting Act Fund,

1 Public Guardianship Cash Fund, Administrative Office of the Courts Cash  
2 Fund, Bar Commission Cash Fund;

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

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

6 (5) Auditor of Public Accounts: Auditor of Public Accounts Cash Fund  
7 ~~Cooperative Audit Cash Fund~~;

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

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

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

30 (9) Public Service Commission: Nebraska Grain Warehouse Surveillance  
31 Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service

1 Commission Housing and Recreational Vehicle Cash Fund, Nebraska  
2 Telecommunications Universal Service Fund, Moisture Testing Examination  
3 Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations  
4 Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund,  
5 911 Service System Fund, Transportation Network Company Regulation Cash  
6 Fund, 211 Cash Fund;

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

20 (11) Department of Agriculture: Fertilizers and Soil Conditioners  
21 Administrative Fund, Commercial Feed Administration Cash Fund, Pure Milk  
22 Cash Fund, Soil and Plant Analysis Laboratory Cash Fund, Livestock  
23 Auction Market Fund, Nebraska Potato Development Fund, Weights and  
24 Measures Administrative Fund, Nebraska Poultry and Egg Development,  
25 Utilization, and Marketing Fund, Agricultural Products Marketing  
26 Information Cash Fund, Pure Food Cash Fund, Nebraska Agricultural  
27 Products Marketing Cash Fund, State Apiary Cash Fund, Weed Book Cash  
28 Fund, Pesticide Administrative Cash Fund, Nebraska Seed Administrative  
29 Cash Fund, Plant Protection and Plant Pest Cash Fund, Tractor Permit Cash  
30 Fund, ~~Nebraska Origin and Premium Quality Grain Cash Fund~~, Animal Damage  
31 Control Cash Fund, Noxious Weed Cash Fund, Buffer Strip Incentive Fund,

1 Winery and Grape Producers Promotional Fund, Commercial Dog and Cat  
2 Operator Inspection Program Cash Fund, Domesticated Cervine Animal Cash  
3 Fund, Agricultural Laboratory Testing Services Cash Fund, Agricultural  
4 Suppliers Lease Protection Cash Fund, Nebraska Beer Industry Promotional  
5 Fund, Animal Health and Disease Control Act Cash Fund;

6 (12) Department of Banking and Finance: Financial Institution  
7 Assessment Cash Fund, Securities Act Cash Fund, Department of Banking and  
8 Finance Settlement Cash Fund;

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

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

14 (15) Department of Labor: Employment Security Special Contingent  
15 Fund, ~~Nebraska Training and Support Cash Fund,~~ Contractor and  
16 Professional Employer Organization Registration Cash Fund, ~~Sector~~  
17 ~~Partnership Program Fund,~~ Workforce Development Program Cash Fund,  
18 Employment Security Administration Fund;

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

25 (17) Department of Health and Human Services: Health and Human  
26 Services Cash Fund, School District Reimbursement Fund, Nebraska Child  
27 Abuse Prevention Fund, Nebraska Health Care Cash Fund, ~~Childhood Care~~  
28 ~~Cash Fund,~~ University of Nebraska Medical Center Medical Education  
29 Revolving Fund, Behavioral Health Services Fund, Professional and  
30 Occupational Credentialing Cash Fund, Rural Health Professional Incentive  
31 Fund, Organ and Tissue Donor Awareness and Education Fund, Prescription

1 Drug Monitoring Program Fund, ICF/DD Reimbursement Protection Fund,  
2 Nebraska Emergency Medical System Operations Fund, Radiation  
3 Transportation Emergency Response Cash Fund, Nursing Facility Quality  
4 Assurance Fund, Health Care Homes for the Medically Underserved Fund,  
5 Nursing Faculty Student Loan Cash Fund, Nursing Facility Penalty Cash  
6 Fund, Homeless Shelter Assistance Trust Fund, Patient Safety Cash Fund,  
7 Medicaid Managed Care Excess Profit Fund, HCBS Enhanced FMAP Fund, Opioid  
8 Treatment Infrastructure Cash Fund, Opioid Prevention and Treatment Cash  
9 Fund, Hospital Quality Assurance and Access Assessment Fund, Medicaid  
10 Access and Quality Fund, Domestic Violence and Sex Trafficking Survivor  
11 Housing Assistance Fund, 988 Emergency Lifeline Cash Fund;

12 (18) Department of Transportation: Highway Cash Fund, Grade Crossing  
13 Protection Fund, State Recreation Road Fund, Roads Operations Cash Fund,  
14 State Highway Capital Improvement Fund, Transportation Infrastructure  
15 Bank Fund, Aeronautics Cash Fund, Department of Transportation  
16 Aeronautics Capital Improvement Fund;

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

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

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

26 (22) Board of Educational Lands and Funds: Surveyors' Cash Fund,  
27 Board of Educational Lands and Funds Cash Fund, Survey Record Repository  
28 Fund;

29 (23) Game and Parks Commission: State Game Fund, State Park Cash  
30 Revolving Fund, Nebraska Habitat Fund, Nebraska Aquatic Habitat Fund,  
31 Nebraska Snowmobile Trail Cash Fund, Nebraska Outdoor Recreation

1 Development Cash Fund, Wildlife Conservation Fund, Nebraska Environmental  
2 Trust Fund, Cowboy Trail Fund, Game Law Investigation Cash Fund, Niobrara  
3 Council Fund, Nebraska Environmental Endowment Fund, Hunters Helping the  
4 Hungry Cash Fund, Game and Parks Commission Capital Maintenance Fund,  
5 Game and Parks State Park Improvement and Maintenance Fund, Game and  
6 Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water  
7 Cash Fund, Trail Development and Maintenance Fund, Water Recreation  
8 Enhancement Fund, Museum Construction and Maintenance Fund;

9 (24) Nebraska Library Commission: Nebraska Library Commission Cash  
10 Fund;

11 (25) Nebraska Liquor Control Commission: Nebraska Liquor Control  
12 Commission Rule and Regulation Cash Fund;

13 (26) State Racing and Gaming Commission: ~~Racing and Gaming~~  
14 ~~Commission's Racing Cash Fund, Racing and Gaming Commission's Racetrack~~  
15 ~~Gaming Fund,~~ Track Distribution Fund, Racetrack Gaming Fund;

16 (27) Nebraska Workers' Compensation Court: Compensation Court Cash  
17 Fund;

18 (28) Nebraska Brand Committee: Nebraska Brand Inspection and Theft  
19 Prevention Fund;

20 (29) Nebraska Motor Vehicle Industry Licensing Board: Nebraska Motor  
21 Vehicle Industry Licensing Fund;

22 (30) State Real Estate Commission: State Real Estate Commission's  
23 Fund;

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

25 (32) Department of Correctional Services: Department of Correctional  
26 Services Facility Cash Fund, Reentry Cash Fund, Vocational and Life  
27 Skills Programming Fund, Prison Overcrowding Contingency Fund, Parole  
28 Program Cash Fund, Correctional Services Insurance Proceeds Fund;

29 (33) Nebraska Educational Telecommunications Commission: State  
30 Educational Telecommunications Fund, ~~NEB\*SAT Cash Fund~~;

31 (34) Coordinating Commission for Postsecondary Education:

1 Coordinating Commission for Postsecondary Education Cash Fund, Nebraska  
2 Opportunity Grant Fund, Guaranty Recovery Cash Fund, Excellence in  
3 Teaching Cash Fund, Door to College Scholarship Fund, Community College  
4 Gap Assistance Program Fund;

5 (35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,  
6 Wayne Cash Fund, CSC Capital Projects Cash Fund, PSC Capital Projects  
7 Cash Fund, Wayne Cash Fund--Capital Projects, Special Projects Cash Fund  
8 ~~Chadron State College Designated Cash Fund, Peru State College Designated~~  
9 ~~Cash Fund, Wayne State College Designated Cash Fund, Board of Trustees~~  
10 Cash Fund, State Colleges Sport Facilities Cash Fund;

11 (36) University of Nebraska: Financial Literacy Cash Fund,  
12 University Cash Fund, Temporary University Fund, University of Nebraska  
13 at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund,  
14 University of Nebraska at Kearney Cash Fund, University of Nebraska  
15 Central Administration Designated Cash Fund, University of Nebraska-  
16 Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated  
17 Cash Fund, University of Nebraska Medical Center Designated Cash Fund,  
18 University of Nebraska at Kearney Designated Cash Fund, State Anatomical  
19 Board Cash Fund;

20 (37) Nebraska State Fair Board: Nebraska State Fair Support and  
21 Improvement Cash Fund;

22 (38) Real Property Appraiser Board: Real Property Appraiser Fund,  
23 Appraisal Management Company Fund;

24 (39) Nebraska State Historical Society: Historical Society Fund,  
25 Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet  
26 Revitalization Fund, ~~Nebraska 150 Sesquicentennial Plate Proceeds Fund,~~  
27 Willa Cather National Statuary Hall Cash Fund, Willa Cather Historical  
28 Building Cash Fund, Semiquincentennial Commission Fund;

29 (40) Nebraska Wheat Development, Utilization, and Marketing Board:  
30 Nebraska Wheat Development, Utilization, and Marketing Fund;

31 (41) Nebraska Oil and Gas Conservation Commission: Oil and Gas

- 1 Conservation Fund, Carbon Dioxide Storage Facility Administrative Fund;  
2 (42) Board of Engineers and Architects: Engineers and Architects  
3 Regulation Fund;  
4 (43) Board of Geologists: Geologists Regulation Fund;  
5 (44) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,  
6 Ethanol Production Incentive Cash Fund;  
7 (45) Nebraska Dairy Industry Development Board: Nebraska Dairy  
8 Industry Development Fund;  
9 (46) State Board of Examiners for Land Surveyors: Land Surveyor  
10 Examiner's Fund;  
11 (47) Nebraska State Board of Public Accountancy: Certified Public  
12 Accountants Fund;  
13 (48) Nebraska State Patrol: Nebraska State Patrol Cash Fund,  
14 Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska  
15 State Patrol Drug Control and Education Cash Fund, Public Safety Cash  
16 Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska  
17 Public Safety Communication System Cash Fund, Combined Law Enforcement  
18 Information Network Cash Fund, State DNA Sample and Data Base Fund,  
19 Treasury Agency Forfeitures Cash Fund;  
20 (49) Department of Administrative Services: Building Renewal  
21 Allocation Fund, State Building Renewal Assessment Fund, University  
22 Building Renewal Assessment Fund, State College Building Renewal  
23 Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and  
24 Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund,  
25 Information Technology Infrastructure Fund, Health and Life Benefit  
26 Administration Cash Fund, Rural Broadband Task Force Fund, Community  
27 College State Dependents Fund, Ferguson House Fund;  
28 (50) Abstracters Board of Examiners: Abstracters Board of Examiners  
29 Cash Fund;  
30 (51) Commission on Latino-Americans: Hispanic Awareness Cash Fund,  
31 Commission on Latino-Americans Cash Fund;

1 (52) Nebraska Arts Council: Nebraska Arts Council Cash Fund,  
2 Nebraska Arts and Humanities Cash Fund, Support the Arts Cash Fund;

3 (53) Foster Care Review Office: Foster Care Review Office Cash Fund,  
4 Nebraska Health Care Cash Fund;

5 (54) Department of Economic Development: Job Training Cash Fund,  
6 Administrative Cash Fund, Affordable Housing Trust Fund, Civic and  
7 Community Center Financing Fund, Rural Workforce Housing Investment Fund,  
8 Bioscience Innovation Cash Fund, Nebraska Film Office Fund, Customized  
9 Job Training Cash Fund, Imagine Nebraska Cash Fund, Middle Income  
10 Workforce Housing Investment Fund, Imagine Nebraska Revolving Loan Fund,  
11 Nebraska Transformational Project Fund, Site and Building Development  
12 Fund, Economic Recovery Contingency Fund, Innovation Hub Cash Fund,  
13 Nebraska Rural Projects Fund, Shovel-Ready Capital Recovery and  
14 Investment Fund, Panhandle Improvement Project Cash Fund, Youth Outdoor  
15 Education Innovation Fund;

16 (55) State Board of Landscape Architects: State Board of Landscape  
17 Architects Cash Fund;

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

19 (57) Nebraska Investment Council: State Investment Officer's Cash  
20 Fund;

21 (58) Nebraska Commission on Law Enforcement and Criminal Justice:  
22 Nebraska Law Enforcement Training Center Cash Fund, Law Enforcement  
23 Improvement Fund, Victim's Compensation Fund, Community Corrections  
24 Uniform Data Analysis Cash Fund, Violence Prevention Cash Fund;

25 (59) Commission for the Blind and Visually Impaired: Commission for  
26 the Blind and Visually Impaired Cash Fund;

27 (60) Commission for the Deaf and Hard of Hearing: Commission for the  
28 Deaf and Hard of Hearing Fund;

29 (61) Community College Aid: Nebraska Community College Aid Cash  
30 Fund, Community College Future Fund;

31 (62) Department of Water, Energy, and Environment: Integrated Solid

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

27 (63) Public Employees Retirement Board: School Expense Fund, Judges  
28 Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense  
29 Fund, State Employees Retirement System Expense Fund, County Employees  
30 Retirement System Expense Fund, State Cash Balance Expense Fund, County  
31 Cash Balance Expense Fund, Class V School Employees Retirement System

1 Management Work Plan Fund;

2 (64) Dry Bean Commission: Dry Bean Development, Utilization,  
3 Promotion, and Education Fund;

4 (65) Nebraska Accountability and Disclosure Commission: Nebraska  
5 Accountability and Disclosure Commission Cash Fund;

6 (66) Corn Development, Utilization, and Marketing Board: Nebraska  
7 Corn Development, Utilization, and Marketing Fund;

8 (67) Commission on Indian Affairs: Commission on Indian Affairs Cash  
9 Fund, Chief Standing Bear National Statuary Hall Cash Fund, Native  
10 American Scholarship and Leadership Fund;

11 (68) Nebraska Tourism Commission: State Visitors Promotion Cash  
12 Fund, Tourism Conference Cash Fund, Nebraska Tourism Commission  
13 Promotional Cash Fund;

14 (69) Grain Sorghum Development, Utilization, and Marketing Board:  
15 Grain Sorghum Development, Utilization, and Marketing Fund, Grain Sorghum  
16 National Checkoff Fund;

17 (70) Tax Equalization and Review Commission: Tax Equalization and  
18 Review Commission Cash Fund;

19 (71) Commission on Public Advocacy: Legal Education for Public  
20 Service and Rural Practice Loan Repayment Assistance Fund, Commission on  
21 Public Advocacy Operations Cash Fund, Legal Aid and Services Fund, Civil  
22 Legal Services Fund;

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

24 (73) Commission on African American Affairs: Commission on African  
25 American Affairs Cash Fund.

26 **Sec. 129.** Laws 2025, LB261, section 302, is amended to read:

27 Sec. 302. REVOLVING FUNDS.

28 The receipts for FY2025-26 and FY2026-27 inuring to the several  
29 Revolving Funds, together with any amounts held in account by the State  
30 Treasurer on June 30, 2025, are hereby credited to each of the funds  
31 respectively. Expenditure of Revolving Funds appropriated in this act

1 shall be limited to the amount shown by program except when specific  
2 exceptions are made. The amounts appropriated in this act include the  
3 following funds:

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

5 (2) Secretary of State: Records Management Micrographics Services  
6 Revolving Fund;

7 (3) Attorney General: Department of Justice Revolving Fund;

8 (4) State Department of Education: State Department of Education  
9 Revolving Fund;

10 (5) Department of Agriculture: Management Services Expense Revolving  
11 Fund;

12 (6) Department of Correctional Services: Correctional Industries  
13 Revolving Fund, Federal Surplus Property Fund, Department of Correctional  
14 Services Warehouse Revolving Fund;

15 (7) Nebraska State Colleges: The money accruing to the Auxiliary  
16 Enterprise Revolving Funds for student activity fees, dormitory rentals,  
17 dormitory operations and maintenance, cafeteria operations, and student  
18 union operations at Chadron, Peru, and Wayne State Colleges, and the  
19 State College Capital Improvement Fund;

20 (8) University of Nebraska: University of Nebraska-Lincoln Revolving  
21 Fund, University of Nebraska at Omaha Revolving Fund, University of  
22 Nebraska Medical Center Revolving Fund, ~~University of Nebraska Medical~~  
23 ~~Center Medical Education Revolving Fund,~~ University of Nebraska at  
24 Kearney Revolving Fund, University Tractor Test Revolving Fund;

25 (9) Nebraska State Patrol: Capitol Security Revolving Fund; and

26 (10) Department of Administrative Services: Department of  
27 Administrative Services Revolving Fund, Materiel Division Revolving Fund,  
28 Communications Revolving Fund, Transportation Services Bureau Revolving  
29 Fund, Capitol Buildings Parking Revolving Fund, State Building Revolving  
30 Fund, Central Stores Revolving Fund, State Surplus Property Revolving  
31 Fund, Information Management Revolving Fund, Temporary Employee Pool

1 Revolving Fund, State Insurance Fund, State Self-Insured Indemnification  
2 Fund, Accounting Division Revolving Fund, Intergovernmental Data Services  
3 Program Revolving Fund, Workers' Compensation Claims Revolving Fund,  
4 Personnel Division Revolving Fund, Training Revolving Fund, Nebraska  
5 Public Safety Communication System Revolving Fund, Shared Services  
6 Revolving Fund, Capital Commission Revolving Fund.

7 **Sec. 130.** Laws 2025, LB261, section 303, is amended to read:

8 Sec. 303. TRUST FUNDS.

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

14 (1) Attorney General: State Settlement Trust Fund, Nebraska Opioid  
15 Recovery Fund;

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

26 (3) State Department of Education: State Department of Education  
27 Trust Fund, temporary school fund, Early Childhood Education Endowment  
28 Fund;

29 (4) Public Service Commission: Public Service Commission Elevator  
30 Trust Fund;

31 (5) Department of Revenue: State Lottery Operation Trust Fund, State

- 1 Lottery Prize Trust Fund, Municipal Equalization Fund;
- 2 (6) Department of Insurance: Premium and Retaliatory Tax Suspense  
3 Fund;
- 4 (7) Department of Labor: State Unemployment Insurance Trust Fund;
- 5 (8) Department of Motor Vehicles: Motor Vehicle Responsibility Act  
6 Fund;
- 7 (9) Department of Health and Human Services: Dormant Trust Funds,  
8 Institution Canteen Amusement Trust Funds, Alcoholism Contribution Trust  
9 Fund, Visual Impairment Trust Fund, Finance and Support Trust Fund, State  
10 Wards Accounts Trust Fund, Medically Handicapped Children Trust Fund,  
11 Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust  
12 Fund, Juvenile Trust Fund, Nebraska Tobacco Settlement Trust Fund,  
13 Nebraska Medicaid Intergovernmental Trust Fund;
- 14 (10) Department of Transportation: Aeronautics Trust Fund, Highway  
15 Restoration and Improvement Bond Fund;
- 16 (11) Department of Veterans' Affairs: Veterans' Aid Income Fund,  
17 Nebraska Veteran Cemetery System Endowment Fund;
- 18 (12) Board of Educational Lands and Funds: Nebraska Veterans' Aid  
19 Fund, Permanent University Fund, permanent school fund, Normal School  
20 Endowment Investment Fund, Agricultural Endowment Fund, Agricultural and  
21 University Land Lease Fund, Land Exchanges Fund;
- 22 (13) Nebraska Library Commission: Nebraska Library Commission Trust  
23 Fund;
- 24 (14) Nebraska Workers' Compensation Court: Workers' Compensation  
25 Trust Fund;
- 26 (15) Department of Correctional Services: Store and Canteen Accounts  
27 Trust Fund, Welfare and Club Accounts Trust Fund, Inmate Trust Fund;
- 28 (16) Nebraska Educational Telecommunications Commission: Public  
29 Radio Nebraska Foundation Trust Fund, Nebraska Educational  
30 Telecommunications Trust Fund;
- 31 (17) Coordinating Commission for Postsecondary Education:

1 Coordinating Commission for Postsecondary Education Trust Fund, ~~SUN-MART~~  
2 ~~Scholarship Trust Fund;~~

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

6 (19) Nebraska State Colleges: Student Activity Trust Funds at  
7 Chadron, Peru, and Wayne State Colleges, Wayne State Bequests Trust Fund,  
8 Wayne State College Electronic Funds Transfer Loan Trust Fund, Peru State  
9 Construction Trust Fund, Peru State College Corrections Workforce  
10 Development Pathway Trust Fund, Risk Loss Trust;

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

21 (21) Nebraska State Historical Society: Hall of Fame Trust Fund,  
22 Library Archives Trust Fund, Nebraska State Historical Society  
23 Collections Trust Fund, Bridge Book Sale Trust Fund, Weese and  
24 Lagerschulte Trust Fund;

25 (22) Nebraska Oil and Gas Conservation Commission: Oil and Gas  
26 Conservation Trust Fund;

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

31 (24) Nebraska Arts Council: Nebraska Arts Council Trust Fund,

1 Nebraska Cultural Preservation Endowment Fund;  
2 (25) Department of Water, Energy, and Environment: Hazardous Waste  
3 Sites Trust Fund, Leaking Underground Storage Tanks Trust Fund,  
4 Wastewater Treatment Facilities Construction Loan Fund, Drinking Water  
5 Facilities Loan Fund, Drinking Water State Revolving Fund, Recycled  
6 Principal Fund, Nebraska Energy Settlement Fund; and

7 (26) Public Employees Retirement Board: Annuity Reserve Fund,  
8 Nebraska Retirement Fund for Judges, Contingent Fund, School Employees  
9 Savings Fund, State Patrol Retirement Fund, School Employers Deposit  
10 Fund, Service Annuity Fund, Retired Teachers Supplementary Benefits Fund,  
11 State Equal Retirement Benefit Fund, County Equal Retirement Benefit  
12 Fund, County Employees Retirement Fund, Judges Contingent Trust Fund,  
13 State Patrol Contingent Trust Fund, School Operating Trust Fund, School  
14 Retirement Fund, State Cash Balance Retirement Fund, County Cash Balance  
15 Retirement Fund, Class V Retirement System Payment Processing Fund.

16 **Sec. 131.** Laws 2025, LB261, section 304, is amended to read:

17 Sec. 304. REFUND AND DISTRIBUTIVE FUNDS.

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

23 (1) State Treasurer: Car Line Refund Fund, Insurance Tax Fund,  
24 Highway Allocation Fund, Aircraft Fuel Tax Fund, Severance Tax Fund,  
25 Suspense Fund, Motor Vehicle Fee Fund, Credit Card Receipts Distributive  
26 Fund, State Treasurer's Land Sales Distributive Fund;

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

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

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

1 (5) Department of Health and Human Services: Child Support  
2 Operations Distribution Fund, Supplemental Security Income Distribution  
3 Fund, Food Distribution Fund;

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

5 (7) Nebraska Library Commission: NEBASE Fund;

6 (8) Coordinating Commission for Postsecondary Education: State  
7 Student Incentive Grant Match Fund;

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

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

11 **Sec. 132.** Laws 2025, LB261, section 305, is amended to read:

12 Sec. 305. GENERAL FUND TRANSFERS.

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

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

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

1 State Patrol.

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

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

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

14 (d) The School District Property Tax Relief Credit Fund:  
15 \$780,000,000 on or after July 1, 2025, but before June 30, 2026, on such  
16 date as directed by the budget administrator of the budget division of  
17 the Department of Administrative Services; ~~and~~

18 (e) The Education Future Fund: \$242,000,000 on or after July 1,  
19 2025, but before June 30, 2026, on such date as directed by the budget  
20 administrator of the budget division of the Department of Administrative  
21 Services; and -

22 (f) The Board of Barber Examiners Fund: \$25,000 as soon as  
23 administratively possible after the effective date of this act.

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

26 (a) The Nebraska State Patrol Cash Fund: \$115,000 less the  
27 unexpended balance existing on June 30, 2026, in (i) the Nebraska State  
28 Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any  
29 special checking account or accounts used by the Nebraska State Patrol,  
30 and (iv) the possession of agency personnel involved in investigations,  
31 when the unexpended balances resulted from General Fund transfers to the

1 Nebraska State Patrol Cash Fund or from General Fund appropriations. Any  
2 transfers made shall be subject to a final reconciliation of available  
3 investigation cash fund balances as of June 30, 2026, by the Nebraska  
4 State Patrol.

5 It is the intent of the Legislature that the Nebraska State Patrol  
6 have available a total of \$115,000 from the General Fund for FY2026-27 to  
7 be used in making drug purchases, for enforcing Nebraska laws relating to  
8 felonies, for enforcing the Nebraska liquor laws, and for payment of  
9 investigative expenses;

10 (b) The Property Tax Credit Cash Fund: ~~\$437,000,000~~ ~~\$442,000,000~~ on  
11 or before December 15, 2026, on such date as directed by the budget  
12 administrator of the budget division of the Department of Administrative  
13 Services;

14 (c) Commission on Public Advocacy Operations Cash Fund: ~~\$625,000~~  
15 ~~\$875,000~~ on or before December 31, 2026, on such dates and in such  
16 amounts as directed by the budget administrator of the budget division of  
17 the Department of Administrative Services;

18 (d) The School District Property Tax Relief Credit Fund:  
19 ~~\$791,000,000~~ ~~\$808,000,000~~ on or after July 1, 2026, but before June 30,  
20 2027, on such date as directed by the budget administrator of the budget  
21 division of the Department of Administrative Services; and

22 (e) The Education Future Fund: \$242,000,000 on or after July 1,  
23 2026, but before June 30, 2027, on such date as directed by the budget  
24 administrator of the budget division of the Department of Administrative  
25 Services.

26 **Sec. 133.** Laws 2025, LB261, section 306, is amended to read:

27 Sec. 306. CASH, REVOLVING, AND TRUST FUND LAPSES AND TRANSFERS.

28 The State Treasurer shall make the transfers specified in this  
29 section between funds, in the amounts indicated. Unless otherwise noted,  
30 transfers for FY2025-26 shall occur on July 1, 2025, or as soon  
31 thereafter as administratively possible, and transfers for FY2026-27

1 shall occur on July 1, 2026, or as soon thereafter as administratively  
2 possible. All agencies with administrative responsibilities for these  
3 funds shall assist the State Treasurer as needed in implementing the  
4 transfers.

5 (1) Transfers for FY2025-26 shall include:

6 (a) From the Health and Human Services Cash Fund to the University  
7 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases  
8 Cash Fund: \$500,000 pursuant to section 81-638;

9 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
10 Cash Fund: \$13,382,528 ~~\$13,075,900~~ less the unexpended balance existing  
11 on June 30, 2025, in the Carrier Enforcement Cash Fund. Transfers shall  
12 be made in four equal quarterly amounts on or before July 15, October 15,  
13 January 15, and April 15;

14 (c) From the State Building Revolving Fund to the Capitol Security  
15 Revolving Fund: \$1,453,686 ~~\$1,429,602~~ less the unexpended, unobligated  
16 balance existing on June 30, 2025, in the Capitol Security Revolving  
17 Fund. Transfers shall be made in four equal quarterly amounts on or  
18 before July 15, October 15, January 15, and April 15. Transfers shall be  
19 made to pay non-General-Fund costs associated with the operation of the  
20 state capitol security division of the Nebraska State Patrol;

21 (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement  
22 and Collection Cash Fund: \$1,400,000. Transfers shall be made in twelve  
23 equal monthly amounts;

24 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
25 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
26 by the Department of Motor Vehicles to operate the Division of Motor  
27 Carrier Services;

28 (f) From the Civic and Community Center Financing Fund to the  
29 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2025, or as  
30 soon thereafter as administratively possible, as provided for in sections  
31 13-2704 and 77-5601;

1 (g) From the Highway Trust Fund to the License Plate Cash Fund:  
2 \$3,554,058. Transfers shall be made as required by the Department of  
3 Motor Vehicles to meet the expenditures of plate and sticker production;

4 (h) From the Flexible Spending Trust Fund to the Health and Life  
5 Benefit Administration Cash Fund: \$140,000 except that if the total  
6 available unobligated balance of forfeitures in the Flexible Spending  
7 Trust Fund as of June 30, 2025, is less than \$140,000 then the State  
8 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
9 State Employees Insurance Fund. Transfers shall be made to pay the costs  
10 associated with the administration of the Flexible Spending Account  
11 program;

12 (i) From the State Employees Insurance Fund to the Health and Life  
13 Benefit Administration Cash Fund: \$1,097,174 less the June 30, 2025,  
14 unobligated Health and Life Benefit Administration Cash Fund balance;

15 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
16 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

17 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
18 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
19 equal monthly amounts;

20 ~~(l) From the Nebraska Training and Support Cash Fund to the Sector~~  
21 ~~Partnership Program Fund: \$300,000 on or before July 15, 2025, on such~~  
22 ~~date as directed by the budget administrator of the budget division of~~  
23 ~~the Department of Administrative Services;~~

24 (l) ~~(m)~~ The State Treasurer shall transfer up to \$1,500,000 from the  
25 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
26 Cash Fund on or before June 30, 2026, on such dates and in such amounts  
27 as directed by the budget administrator of the budget division of the  
28 Department of Administrative Services. Transfers shall be made as  
29 required by the Department of Water, Energy, and Environment and used  
30 pursuant to subdivision (2)(i) of section 66-1519;

31 (m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund:

1 \$295,957 on or before June 30, 2026, on such dates and in such amounts as  
2 directed by the budget administrator of the budget division of the  
3 Department of Administrative Services;

4 (n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education  
5 for Public Service and Rural Practice Loan Repayment Assistance Fund:  
6 \$150,000 on or before July 15, 2025, on such date as directed by the  
7 budget administrator of the budget division of the Department of  
8 Administrative Services;

9 (o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State  
10 Patrol Cash Fund: \$200,000 on or before June 30, 2026, on such dates and  
11 in such amounts as directed by the budget administrator of the budget  
12 division of the Department of Administrative Services; and

13 (p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the  
14 Underground Storage Tank Fund: \$50,000 on or before June 30, 2026, on  
15 such dates and in such amounts as directed by the budget administrator of  
16 the budget division of the Department of Administrative Services.

17 (2) Transfers for FY2026-27 shall include:

18 (a) From the Health and Human Services Cash Fund to the University  
19 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases  
20 Cash Fund: \$500,000 pursuant to section 81-638;

21 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
22 Cash Fund: ~~\$13,710,157~~ ~~\$13,325,900~~. Transfers shall be made in four equal  
23 quarterly amounts on or before July 15, October 15, January 15, and April  
24 15;

25 (c) From the State Building Revolving Fund to the Capitol Security  
26 Revolving Fund: ~~\$1,520,044~~ ~~\$1,482,214~~. Transfers shall be made in four  
27 equal quarterly amounts on or before July 15, October 15, January 15, and  
28 April 15. Transfers shall be made to pay non-General Fund costs  
29 associated with the operation of the state capitol security division of  
30 the Nebraska State Patrol;

31 (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement

1 and Collection Cash Fund: \$1,400,000 less the unobligated balance in the  
2 Motor Fuel Tax Enforcement and Collection Cash Fund on June 30, 2026.  
3 Transfers shall be made in twelve equal monthly amounts;

4 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
5 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
6 by the Department of Motor Vehicles to operate the Division of Motor  
7 Carrier Services;

8 (f) From the Civic and Community Center Financing Fund to the  
9 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2026, or as  
10 soon thereafter as administratively possible, as provided for in sections  
11 13-2704 and 77-5601;

12 (g) From the Highway Trust Fund to the License Plate Cash Fund: Up  
13 to a maximum of \$2,592,174. Transfers shall be made as required by the  
14 Department of Motor Vehicles to meet the expenditures of plate and  
15 sticker production;

16 (h) From the Flexible Spending Trust Fund to the Health and Life  
17 Benefit Administration Cash Fund: \$140,000 except that if the total  
18 available unobligated balance of forfeitures in the Flexible Spending  
19 Trust Fund as of June 30, 2026, is less than \$140,000 then the State  
20 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
21 State Employees Insurance Fund. Transfers shall be made to pay the costs  
22 associated with the administration of the Flexible Spending Account  
23 program;

24 (i) From the State Employees Insurance Fund to the Health and Life  
25 Benefit Administration Cash Fund: \$1,121,274;

26 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
27 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

28 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
29 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
30 equal monthly amounts;

31 ~~(l) From the Nebraska Training and Support Cash Fund to the Sector~~

1 ~~Partnership Program Fund: \$300,000 on or before July 15, 2026, on such~~  
2 ~~date as directed by the budget administrator of the budget division of~~  
3 ~~the Department of Administrative Services;~~

4       (l) ~~(m)~~ The State Treasurer shall transfer up to \$1,500,000 from the  
5 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
6 Cash Fund on or before June 30, 2027, on such dates and in such amounts  
7 as directed by the budget administrator of the budget division of the  
8 Department of Administrative Services. Transfers shall be made as  
9 required by the Department of Water, Energy, and Environment and used  
10 pursuant to subdivision (2)(i) of section 66-1519;

11       (m) ~~(n)~~ From the State Settlement Cash Fund to the General Fund:  
12 \$295,957 on or before June 30, 2027, on such dates and in such amounts as  
13 directed by the budget administrator of the budget division of the  
14 Department of Administrative Services;

15       (n) ~~(o)~~ From the State Settlement Cash Fund to the Legal Education  
16 for Public Service and Rural Practice Loan Repayment Assistance Fund:  
17 \$150,000 on or before July 15, 2026, on such date as directed by the  
18 budget administrator of the budget division of the Department of  
19 Administrative Services;

20       (o) ~~(p)~~ From the State Settlement Cash Fund to the Nebraska State  
21 Patrol Cash Fund: \$200,000 on or before June 30, 2027, on such dates and  
22 in such amounts as directed by the budget administrator of the budget  
23 division of the Department of Administrative Services; and

24       (p) ~~(q)~~ From the Petroleum Release Remedial Action Cash Fund to the  
25 Underground Storage Tank Fund: \$50,000 on or before June 30, 2027, on  
26 such dates and in such amounts as directed by the budget administrator of  
27 the budget division of the Department of Administrative Services.

28       **Sec. 134.** Laws 2025, LB261, section 308, is amended to read:

29       Sec. 308. There is hereby appropriated, unless otherwise specified,  
30 for FY2025-26 and for FY2026-27 from undisbursed balances existing on  
31 June 30, 2025, and on June 30, 2026, respectively, to each agency for

1 each program from the respective funds for capital construction as  
2 follows:

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

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

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

11 (4) Agency No. 31 – Military Department  
12 Program Nos. 913, 914, 925, 927, 990, and 992, except that for  
13 Program No. 927, the remaining unexpended General Fund appropriation  
14 balance existing on June 30, 2025, shall lapse and for Program No. 992,  
15 the remaining unexpended General Fund appropriation balance existing on  
16 June 30, 2026, shall lapse.

17 (5) Agency No. 33 – Game and Parks Commission  
18 Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968,  
19 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.

20 (6) Agency No. 46 – Department of Correctional Services  
21 Program Nos. 905, 906, 913, 914, 921, 927, 928, and 929.

22 (7) Agency No. 47 – Nebraska Educational Telecommunications  
23 Commission  
24 Program Nos. 908, 920, 928, 930, 931, 932, and 991.

25 (8) Agency No. 50 – Board of Trustees of the Nebraska State Colleges  
26 Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and  
27 996, and any additional construction programs administratively created  
28 relating to the Board of Trustees of the Nebraska State Colleges and its  
29 campuses which are funded through cash funds, federal funds, revolving  
30 funds, or private gifts or donations.

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

1 Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918,  
2 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944,  
3 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any  
4 additional construction programs administratively created relating to the  
5 University of Nebraska-Lincoln, the University of Nebraska at Omaha, the  
6 University of Nebraska Medical Center, the University of Nebraska at  
7 Kearney, the Nebraska College of Technical Agriculture at Curtis, and the  
8 University of Nebraska Central Administration that are funded through  
9 cash funds, federal funds, revolving funds, or private gifts or  
10 donations.

11 (10) Agency No. 64 – Nebraska State Patrol  
12 Program No. 904.

13 (11) Agency No. 65 – Department of Administrative Services  
14 Program Nos. 901, 917, 921, 922, 925, 980, 986, and 994, except that  
15 for program 921, the remaining Nebraska Capital Construction Fund  
16 appropriation existing on June 30, 2026, less \$2,000,000, is hereby  
17 reappropriated.

18 Appropriations to program numbers pertaining to funding for the  
19 Deferred Building Renewal Act other than Program number 940 are hereby  
20 reappropriated.

21 (12) Agency No. 78 – Nebraska Commission on Law Enforcement and  
22 Criminal Justice  
23 Program No. 903.

24 **Sec. 135.** Laws 2025, LB293A, section 1, is amended to read:

25 Section 1. There is hereby appropriated (1) \$266,358 from the  
26 Contractor and Professional Employer Organization Registration Cash Fund  
27 General Fund for FY2025-26 and (2) \$272,186 from the Contractor and  
28 Professional Employer Organization Registration Cash Fund General Fund  
29 for FY2026-27 to the Department of Labor, for Program 194, to aid in  
30 carrying out the provisions of Legislative Bill 293, One Hundred Ninth  
31 Legislature, First Session, 2025.

1 Total expenditures for permanent and temporary salaries and per  
2 diems from funds appropriated in this section shall not exceed \$-0-  
3 ~~\$179,108~~ for FY2025-26 or \$-0- ~~\$184,482~~ for FY2026-27.

4 **Sec. 136.** Laws 2025, LB298A, section 2, is amended to read:

5 Sec. 2. AGENCY NO. 3 – LEGISLATIVE COUNCIL

6 Program No. 504 - Office of Public Counsel

	FY2025-26	FY2026-27
7		
8 <u>GENERAL FUND</u>	<u>1,932,601</u>	<u>2,042,169</u>
9 <del>GENERAL FUND</del>	<del>1,522,116</del>	<del>1,522,116</del>
10 <u>PROGRAM TOTAL</u>	<u>1,932,601</u>	<u>2,042,169</u>
11 <del>PROGRAM TOTAL</del>	<del>1,522,116</del>	<del>1,522,116</del>
12 <u>SALARY LIMIT</u>	<u>1,403,997</u>	<u>1,479,309</u>
13 <del>SALARY LIMIT</del>	<del>1,403,997</del>	<del>1,454,309</del>

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

16 **Sec. 137.** If any section in this act or any part of any section is  
17 declared invalid or unconstitutional, the declaration shall not affect  
18 the validity or constitutionality of the remaining portions.

19 **Sec. 138.** Original Laws 2025, LB48A, section 1; Laws 2025, LB177A,  
20 section 1; Laws 2025, LB261, sections 15, 16, 17, 18, 19, 20, 22, 23, 24,  
21 26, 27, 28, 29, 31, 39, 51, 52, 54, 67, 69, 71, 72, 73, 74, 77, 78, 81,  
22 82, 87, 91, 92, 93, 94, 97, 99, 100, 102, 103, 105, 106, 107, 108, 113,  
23 114, 127, 128, 131, 132, 133, 135, 145, 153, 154, 155, 156, 157, 158,  
24 159, 162, 164, 174, 175, 176, 182, 186, 187, 202, 211, 214, 215, 218,  
25 220, 222, 225, 228, 229, 231, 232, 245, 246, 248, 255, 258, 269, 276,  
26 279, 280, 285, 300, 302, 303, 304, 305, 306, and 308; Laws 2025, LB293A,  
27 section 1; and Laws 2025, LB298A, section 2, are repealed.

28 **Sec. 139.** The following sections are outright repealed: Laws 2025,  
29 LB150A, section 1; Laws 2025, LB261, sections 247, 256, 257, 260, 261,  
30 262, 263, 265, and 266; Laws 2025, LB298A, section 1; and Laws 2025,  
31 LB382A, section 1.

1           **Sec. 140.** Since an emergency exists, this act takes effect when  
2 passed and approved according to law.