

AMENDMENTS TO LB261

(Amendments to Standing Committee amendments, AM832)

Introduced by Cavanaugh, M., 6.

1        1. Strike the original sections and insert the following new  
2 sections:

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

4        For purposes of this act and any other legislative bill passed by  
5 the One Hundred Ninth Legislature, First or Second Session, which  
6 appropriates funds, FY2024-25 means the period July 1, 2024, through June  
7 30, 2025; FY2025-26 means the period July 1, 2025, through June 30, 2026;  
8 FY2026-27 means the period July 1, 2026, through June 30, 2027; FY2027-28  
9 means the period July 1, 2027, through June 30, 2028; and FY2028-29 means  
10 the period July 1, 2028, through June 30, 2029.

11        **Sec. 2.** APPROPRIATION LANGUAGE.

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

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

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

23        **Sec. 4.** There are hereby reappropriated for each agency, program,  
24 and fund for FY2025-26 and FY2026-27, any appropriation by the One  
25 Hundred Seventh Legislature, First or Second Session, of the unexpended  
26 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 Seventh Legislature, Second Session or the One Hundred  
9 Eighth Legislature, First or Second Session.

10 **Sec. 5. CERTIFIED ENCUMBRANCES.**

11 All certified encumbrance amounts on June 30, 2025, and June 30,  
12 2026, not otherwise reappropriated pursuant to this act, are hereby  
13 appropriated for FY2025-26 and FY2026-27, respectively, which amounts  
14 shall be in addition to the amounts shown in this act.

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

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

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

21 The Director of Administrative Services shall draw warrants upon the  
22 proper fund in the state treasury for an amount not to exceed the  
23 appropriations set forth in this act upon presentation of proper  
24 documentation. The State Treasurer shall pay the warrants out of the  
25 appropriate funds.

26 **Sec. 8. BUDGET STATUS REPORTS.**

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

1           **Sec. 9. GIFTS.**

2           Any gift shall be accepted in accordance with the State Acceptance  
3 of Gifts Act. The definitions in the State Acceptance of Gifts Act are  
4 hereby adopted by the Legislature for purposes of this act.

5           Any gift made available to the State of Nebraska for any purpose or  
6 purposes, together with the income from such gift, shall be allocated to  
7 the state agency designated by the donor or, if no state agency is  
8 designated by the donor, shall be used in accordance with Article VII,  
9 section 9, of the Constitution of Nebraska.

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

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

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

26          (1) For purposes of this act, (a) SALARY LIMIT shall mean total  
27 expenditures for permanent and temporary salaries and per diems and (b)  
28 total expenditures for permanent and temporary salaries and per diems  
29 shall mean all remuneration paid to employees treated as taxable  
30 compensation by the Internal Revenue Service or subject to social  
31 security coverage, specifically including payments accounted for as

1 vacation, holidays, sick leave, military leave, funeral leave, maternity  
2 leave, administrative leave, compensatory time, deferred compensation, or  
3 any other similar form, and amounts withheld pursuant to law, but  
4 excluding state contributions for social security, retirement, and  
5 employee insurance plans.

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

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

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

25 (5) The limitation on expenditures for permanent and temporary  
26 salaries and per diems for FY2025-26 shall be increased by certified  
27 encumbrance amounts from FY2024-25 for permanent and temporary salaries  
28 and per diems. The limitation on expenditures for permanent and temporary  
29 salaries and per diems for FY2026-27 shall be increased by certified  
30 encumbrance amounts from FY2025-26 for permanent and temporary salaries  
31 and per diems. Encumbered amounts shall be calculated in accordance with

1 section 81-138.01.

2 (6) The limitation on expenditures for permanent and temporary  
3 salaries and per diems shall only apply to remuneration paid to state  
4 employees or per diem payments made to members of state boards or  
5 commissions.

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

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

25 **Sec. 12.** It is the intent of the Legislature that the  
26 appropriations for capital facilities follow an orderly and reasonable  
27 process based upon defined and documented need and an analysis of the  
28 utilization of existing facilities.

29 The biennial appropriations contained in this act covering FY2025-26  
30 and FY2026-27, which have been designated for planning, require from the  
31 agency a complete program statement prepared in accordance with the

1 Procedural Manual for Capital Construction Projects as approved by the  
2 state building division of the Department of Administrative Services.  
3 Projects directly related to program continuation such as fire and life  
4 safety, maintenance, utility improvements, handicapped access, and master  
5 planning require a statement of needs prepared in accordance with the  
6 manual. An appropriation for drawings and construction may be recommended  
7 only after submission of an acceptable program statement or statement of  
8 needs on or before September 15 to the state building division, the  
9 budget division of the Department of Administrative Services, and the  
10 Legislative Fiscal Analyst.

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

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

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

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

- 1        No. 122 - Legislative Services
- 2        No. 123 - Clerk of the Legislature
- 3        No. 126 - Legislative Research
- 4        No. 127 - Revisor of Statutes
- 5        No. 129 - Legislative Audit
- 6        No. 501 - Intergovernmental Cooperation
- 7        No. 504 - Office of Public Counsel
- 8        No. 638 - Fiscal and Program Analysis

9        The budget administrator of the budget division of the Department of  
10    Administrative Services shall have the authority to transfer  
11    appropriations and salary limits among the program classifications listed  
12    in this section as directed by the Executive Board of the Legislative  
13    Council.

14        **Sec. 15. AGENCY NO. 3 – LEGISLATIVE COUNCIL**

15        Program No. 122 - Legislative Services

16		FY2025-26	FY2026-27
17	GENERAL FUND	12,400,328	13,000,059
18	CASH FUND	95,000	95,000
19	FEDERAL FUND est.	39,270	39,270
20	PROGRAM TOTAL	12,534,598	13,134,329
21	SALARY LIMIT	10,408,380	11,167,190

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

1 to conduct health policy work.

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

4 **Sec. 16.** AGENCY NO. 3 – LEGISLATIVE COUNCIL

5 Program No. 123 - Clerk of the Legislature

	FY2025-26	FY2026-27
6		
7 GENERAL FUND	6,537,053	6,775,541
8 CASH FUND	152,859	155,317
9 PROGRAM TOTAL	6,689,912	6,930,858
10 SALARY LIMIT	5,544,082	5,885,961

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

13 **Sec. 17.** AGENCY NO. 3 – LEGISLATIVE COUNCIL

14 Program No. 126 - Legislative Research

	FY2025-26	FY2026-27
15		
16 GENERAL FUND	953,917	983,830
17 PROGRAM TOTAL	953,917	983,830
18 SALARY LIMIT	871,830	931,227

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

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

22 Program No. 127 - Revisor of Statutes

	FY2025-26	FY2026-27
23		
24 GENERAL FUND	1,944,194	2,002,434
25 CASH FUND	125,000	125,000
26 PROGRAM TOTAL	2,069,194	2,127,434
27 SALARY LIMIT	1,793,061	1,913,922

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

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



1           Program No. 129 - Legislative Audit

2		FY2025-26	FY2026-27
3	GENERAL FUND	910,913	939,172
4	PROGRAM TOTAL	910,913	939,172
5	SALARY LIMIT	823,036	879,744

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

8           **Sec. 20.** AGENCY NO. 3 – LEGISLATIVE COUNCIL

9           Program No. 501 - Intergovernmental Cooperation

10		FY2025-26	FY2026-27
11	GENERAL FUND	604,814	604,814
12	PROGRAM TOTAL	604,814	604,814
13	SALARY LIMIT	-0-	-0-

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

16          **Sec. 21.** AGENCY NO. 3 – LEGISLATIVE COUNCIL

17          Program No. 504 - Office of Public Counsel

18		FY2025-26	FY2026-27
19	GENERAL FUND	2,268,452	2,334,788
20	PROGRAM TOTAL	2,268,452	2,334,788
21	SALARY LIMIT	2,052,107	2,185,228

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

24          **Sec. 22.** AGENCY NO. 3 – LEGISLATIVE COUNCIL

25          Program No. 638 - Fiscal and Program Analysis

26		FY2025-26	FY2026-27
27	GENERAL FUND	2,040,264	2,007,373
28	PROGRAM TOTAL	2,040,264	2,007,373
29	SALARY LIMIT	1,801,470	1,736,546

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

3           **Sec. 23.** AGENCY NO. 5 – SUPREME COURT

4           Program No. 52 - Operations

	FY2025-26	FY2026-27
6   GENERAL FUND	48,948,491	50,516,419
7   CASH FUND est.	3,443,062	3,474,163
8   FEDERAL FUND est.	563,646	579,191
9   PROGRAM TOTAL	52,955,199	54,569,773
10   SALARY LIMIT	37,360,648	38,530,572

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

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

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

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

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

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

10 There is included in the appropriation to this program for FY2025-26  
11 \$550,000 General Funds and for FY2026-27 \$550,000 General Funds to  
12 increase the payments for interpreter services for deaf and hard of  
13 hearing persons and for persons unable to communicate the English  
14 language, which shall only be used for such purpose.

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

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

18 Program No. 67 - Probation Services

	FY2025-26	FY2026-27
19 GENERAL FUND	36,169,481	37,441,498
20 CASH FUND est.	76,525,608	1,525,608
21 FEDERAL FUND est.	259,840	266,800
22 PROGRAM TOTAL	112,954,929	39,233,906
23 SALARY LIMIT	27,801,958	28,807,185

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

27 No. 397 - Statewide Probation

28 No. 398 - Intensive Supervision Probation

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

1 \$75,000,000 for initiatives and programs designed explicitly to reduce  
2 rates of incarceration and recidivism. Eligible programs and activities  
3 funded by this appropriation shall include, but not be limited to,  
4 addressing systemic and root causes of criminal behavior, reforming and  
5 modernizing sentencing statutes to promote fairness and proportionality,  
6 and expanding proven alternatives to incarceration, such as problem-  
7 solving courts, diversion programs, and other evidence-based  
8 rehabilitative initiatives. It is the intent of the Legislature to  
9 reappropriate any unexpended Cash Funds for this purpose in the following  
10 biennium.

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

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

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

20 **Sec. 25. AGENCY NO. 5 – SUPREME COURT**

21 Program No. 235 - State Probation Contractual Services

	FY2025-26	FY2026-27
22 CASH FUND est.	1,018,469	1,028,820
23 PROGRAM TOTAL	1,018,469	1,028,820
24 SALARY LIMIT est.	162,289	167,398

25  
26 Cash Fund expenditures from this program shall be restricted to the  
27 State Probation Contractual Services Cash Fund.

28 The salary limitations for this program shall not be limited to the  
29 amounts shown.

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

1 amounts shown.

2 **Sec. 26.** AGENCY NO. 5 – SUPREME COURT

3 Program No. 420 - State Specialized Court Operations

4	FY2025-26	FY2026-27
5 GENERAL FUND	9,862,083	10,132,208
6 PROGRAM TOTAL	9,862,083	10,132,208
7 SALARY LIMIT	4,930,714	5,084,959

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

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

13 **Sec. 27.** AGENCY NO. 5 – SUPREME COURT

14 Program No. 434 - Office of Public Guardian

15	FY2025-26	FY2026-27
16 GENERAL FUND	3,302,975	3,419,698
17 CASH FUND est.	36,000	36,000
18 PROGRAM TOTAL	3,338,975	3,455,698
19 SALARY LIMIT	2,523,385	2,591,817

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

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

24 **Sec. 28.** AGENCY NO. 5 – SUPREME COURT

25 Program No. 435 - Probation Community Corrections

26	FY2025-26	FY2026-27
27 GENERAL FUND	35,774,128	36,485,762
28 CASH FUND est.	6,625,800	6,625,800
29 PROGRAM TOTAL	42,399,928	43,111,562
30 SALARY LIMIT	14,910,259	15,236,134

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

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

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

6           Program No. 437 - Juvenile Justice

	FY2025-26	FY2026-27
8   GENERAL FUND	73,457,907	74,433,212
9   CASH FUND est.	25,000	25,000
10   FEDERAL FUND est.	148,500	148,500
11   PROGRAM TOTAL	73,631,407	74,606,712
12   SALARY LIMIT	18,063,140	18,622,614

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

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

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

1 amounts shown.

2       **Sec. 30.** AGENCY NO. 5 – SUPREME COURT

3       Program No. 570 - Court Automation

4		FY2025-26	FY2026-27
5	CASH FUND est.	5,093,271	5,093,271
6	PROGRAM TOTAL	5,093,271	5,093,271
7	SALARY LIMIT	559,538	559,538

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

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

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

22       Program No. 17 - Governor Operations

23		FY2025-26	FY2026-27
24	GENERAL FUND	2,060,029	2,060,029
25	PROGRAM TOTAL	2,060,029	2,060,029
26	SALARY LIMIT	1,680,069	1,732,954

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

30       No. 18 - Governor's Policy Research Office

1           No. 21 - Office of the Governor

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

4           **Sec. 32.** AGENCY NO. 8 – LIEUTENANT GOVERNOR

5           Program No. 124 - Office of the Lieutenant Governor

	FY2025-26	FY2026-27
6		
7 GENERAL FUND	40,739	40,739
8 PROGRAM TOTAL	40,739	40,739
9 SALARY LIMIT	14,848	15,316

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

12          **Sec. 33.** AGENCY NO. 9 – SECRETARY OF STATE

13          Program No. 20 - Services and Administration

	FY2025-26	FY2026-27
14		
15 CASH FUND	4,722,646	4,415,747
16 PROGRAM TOTAL	4,722,646	4,415,747
17 SALARY LIMIT	1,935,590	1,996,518

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. 22 - Departmental Administration

22          No. 51 - Enforcement of Standards - Corporations

23          No. 53 - Enforcement of Standards - Collection Agencies

24          No. 89 - Uniform Commercial Code Central Filing

25          **Sec. 34.** AGENCY NO. 9 – SECRETARY OF STATE

26          Program No. 45 - Election Administration

	FY2025-26	FY2026-27
27		
28 GENERAL FUND	2,888,158	2,942,359
29 CASH FUND	175,000	175,000
30 FEDERAL FUND est.	1,239,818	1,239,818



1	PROGRAM TOTAL	4,302,976	4,357,177
2	SALARY LIMIT	892,691	920,790
3	<b>Sec. 35.</b> AGENCY NO. 9 – SECRETARY OF STATE		
4	Program No. 86 - Records Management		
5		FY2025-26	FY2026-27
6	GENERAL FUND	198,169	206,615
7	CASH FUND	4,604,389	4,621,818
8	REVOLVING FUND	1,039,142	1,049,637
9	PROGRAM TOTAL	5,841,700	5,878,070
10	SALARY LIMIT	750,776	774,407
11	<b>Sec. 36.</b> AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
12	Program No. 506 - State Agency and County Post Audits		
13		FY2025-26	FY2026-27
14	GENERAL FUND	4,351,565	4,780,369
15	PROGRAM TOTAL	4,351,565	4,780,369
16	SALARY LIMIT	3,254,766	3,615,098
17	<b>Sec. 37.</b> AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
18	Program No. 525 - Cooperative Audits		
19		FY2025-26	FY2026-27
20	CASH FUND	2,863,287	2,940,900
21	PROGRAM TOTAL	2,863,287	2,940,900
22	SALARY LIMIT	2,252,282	2,323,177
23	<b>Sec. 38.</b> AGENCY NO. 11 – ATTORNEY GENERAL		
24	Program No. 290 - State Settlement Funds		
25		FY2025-26	FY2026-27
26	CASH FUND	4,728,545	4,728,545
27	PROGRAM TOTAL	4,728,545	4,728,545
28	SALARY LIMIT	2,173,456	2,173,456
29	<b>Sec. 39.</b> AGENCY NO. 11 – ATTORNEY GENERAL		

1           Program No. 496 - Interstate Water Litigation

2		FY2025-26	FY2026-27
3	GENERAL FUND	300,000	300,000
4	CASH FUND	200,000	200,000
5	PROGRAM TOTAL	500,000	500,000

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

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

10          The salary limit for this program shall be limited to the amount of  
11 the reappropriation.

12          **Sec. 40.** AGENCY NO. 11 – ATTORNEY GENERAL

13          Program No. 507 - Interpretation and Application of Law

14		FY2025-26	FY2026-27
15	GENERAL FUND	7,618,931	7,618,931
16	CASH FUND	2,980,138	2,980,138
17	FEDERAL FUND est.	1,874,825	1,874,825
18	REVOLVING FUND est.	2,093,308	2,093,308
19	PROGRAM TOTAL	14,567,202	14,567,202
20	SALARY LIMIT	10,006,926	10,006,926

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. 270 - Administration

25          No. 271 - Civil Bureau

26          No. 272 - Criminal Bureau

27          No. 273 - Legal Services Bureau

28          No. 274 - Public Protection Bureau

29          There is included in the appropriation to this program for FY2025-26  
30 \$595,807 Cash Funds and for FY2026-27 \$595,807 Cash Funds, which

1 appropriations shall only be expended directly from the Nebraska Health  
2 Care Cash Fund from budget subprogram 4 for purposes of enforcing the  
3 tobacco settlement agreement.

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

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

7 Program No. 24 - State Disbursement Unit

	FY2025-26	FY2026-27
8		
9 GENERAL FUND	1,116,802	1,116,802
10 CASH FUND	43,264	43,264
11 FEDERAL FUND est.	1,842,169	1,842,169
12 PROGRAM TOTAL	3,002,235	3,002,235
13 SALARY LIMIT	1,671,363	1,726,740

14 **Sec. 42.** AGENCY NO. 12 – STATE TREASURER

15 Program No. 117 - Mutual Finance Assistance

	FY2025-26	FY2026-27
16		
17 CASH FUND	8,060,000	8,060,000
18 PROGRAM TOTAL	8,060,000	8,060,000

19 There is included in the appropriation to this program for FY2025-26  
20 \$8,060,000 Cash Funds for state aid, which shall only be used for such  
21 purpose. There is included in the appropriation to this program for  
22 FY2026-27 \$8,060,000 Cash Funds for state aid, which shall only be used  
23 for such purpose.

24 **Sec. 43.** AGENCY NO. 12 – STATE TREASURER

25 Program No. 470 - Inland Port Authority

	FY2025-26	FY2026-27
26		
27 CASH FUND	25,000,000	25,000,000
28 PROGRAM TOTAL	25,000,000	25,000,000

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

1	<b>Sec. 44.</b>	AGENCY NO. 12 – STATE TREASURER		
2		Program No. 475 - ABLE Savings Program		
3			FY2025-26	FY2026-27
4	CASH FUND		467,654	479,006
5	PROGRAM TOTAL		467,654	479,006
6	SALARY LIMIT		214,465	221,216
7	<b>Sec. 45.</b>	AGENCY NO. 12 – STATE TREASURER		
8		Program No. 503 - Treasury Management		
9			FY2025-26	FY2026-27
10	CASH FUND		987,459	1,015,206
11	PROGRAM TOTAL		987,459	1,015,206
12	SALARY LIMIT		690,074	711,797
13	<b>Sec. 46.</b>	AGENCY NO. 12 – STATE TREASURER		
14		Program No. 505 - Educational Savings Unit		
15			FY2025-26	FY2026-27
16	CASH FUND		837,396	849,660
17	PROGRAM TOTAL		837,396	849,660
18	SALARY LIMIT		299,340	308,762
19	<b>Sec. 47.</b>	AGENCY NO. 12 – STATE TREASURER		
20		Program No. 512 - Unclaimed Property		
21			FY2025-26	FY2026-27
22	CASH FUND		1,480,344	1,524,172
23	PROGRAM TOTAL		1,480,344	1,524,172
24	SALARY LIMIT		713,616	736,080
25	<b>Sec. 48.</b>	AGENCY NO. 12 – STATE TREASURER		
26		Program No. 663 - Sports Arena Facility Financing Assistance		
27			FY2025-26	FY2026-27
28	CASH FUND est.		4,500,000	4,500,000
29	PROGRAM TOTAL		4,500,000	4,500,000

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

6        Cash Fund expenditures for this program shall not be limited to the  
7        amount shown.

8        **Sec. 49.** AGENCY NO. 12 – STATE TREASURER

9        Program No. 665 - Convention Center Facility Financing Assistance

	FY2025-26	FY2026-27
11    CASH FUND est.	7,100,000	7,100,000
12    PROGRAM TOTAL	7,100,000	7,100,000

13       There is included in the appropriation to this program for FY2025-26  
14       \$7,100,000 Cash Funds for state aid, which shall only be used for such  
15       purpose. There is included in the appropriation to this program for  
16       FY2026-27 \$7,100,000 Cash Funds for state aid, which shall only be used  
17       for such purpose.

18       Cash Fund expenditures for this program shall not be limited to the  
19       amount shown.

20       **Sec. 50.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

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

28       **Sec. 51.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

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

	FY2025-26	FY2026-27
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1	GENERAL FUND	29,391,615	29,920,599
2	CASH FUND	4,281,052	4,090,328
3	FEDERAL FUND est.	44,964,832	45,673,982
4	REVOLVING FUND	2,137,568	2,168,734
5	PROGRAM TOTAL	80,775,067	81,853,643
6	SALARY LIMIT	22,710,585	23,426,743

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

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

27       There is included in the appropriation to this program for FY2025-26  
28 \$5,000,000 General Funds for state aid, which shall only be used for such  
29 purpose. There is included in the appropriation to this program for  
30 FY2026-27 \$5,000,000 General Funds for state aid, which shall only be

1 used for such purpose.

2 There is included in the amount shown as aid for this program  
3 \$5,000,000 General Funds for FY2025-26 and \$5,000,000 General Funds for  
4 FY2026-27 for student loan forgiveness.

5 There is included in the appropriation to this program for FY2025-26  
6 \$7,149,939 General Funds for statewide assessment and reporting, which  
7 shall only be used for such purpose. There is included in the  
8 appropriation to this program for FY2026-27 \$7,149,939 General Funds for  
9 statewide assessment and reporting, which shall only be used for such  
10 purpose.

11 There is included in the appropriation to this program for FY2025-26  
12 \$10,000 General Funds and for FY2026-27 \$10,000 General Funds for the  
13 Educational Opportunity for Military Children Program.

14 There is included in the appropriation to this program for FY2025-26  
15 \$300,000 General Funds for the Nebraska Technology Initiative, which  
16 shall only be used for such purpose. There is included in the  
17 appropriation to this program for FY2026-27 \$300,000 General Funds for  
18 the Nebraska Technology Initiative, which shall only be used for such  
19 purpose.

20 There is included in the appropriation to this program for FY2025-26  
21 \$306,960 Cash Funds to be used for administrative purposes related to the  
22 state aid for career and technical education. There is included in the  
23 appropriation to this program for FY2026-27 \$306,960 Cash Funds to be  
24 used for administrative purposes related to the state aid for career and  
25 technical education.

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

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

2            Program No. 158 - Education Aid

3		FY2025-26	FY2026-27
4	GENERAL FUND	1,303,823,167	1,291,837,312
5	CASH FUND	423,994,794	442,512,508
6	FEDERAL FUND est.	363,873,542	363,873,542
7	PROGRAM TOTAL	2,091,691,503	2,098,223,362

8            There is included in the appropriation to this program for FY2025-26  
9            \$1,303,823,167 General Funds, \$423,994,794 Cash Funds, and \$363,873,542  
10          Federal Funds estimate for state aid, which shall only be used for such  
11          purpose. There is included in the appropriation to this program for  
12          FY2026-27 \$1,291,837,312 General Funds, \$442,572,508 Cash Funds, and  
13          \$363,873,542 Federal Funds estimate for state aid, which shall only be  
14          used for such purpose.

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

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

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



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

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

10 There is included in the amount shown for this program \$10,161,395  
11 General Funds provided as state aid for FY2025-26 and \$10,161,395 General  
12 Funds provided as state aid for FY2026-27 for core services for  
13 educational service units.

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

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

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

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

31 There is included in the amount shown for this program \$392,032

1 General Funds provided as state aid for FY2025-26 and \$392,032 General  
2 Funds provided as state aid for FY2026-27 for the school lunch program.

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

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

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

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

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

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

31 There is included in the amount shown for this program \$69,000

1 General Funds provided as state aid for FY2025-26 and \$69,000 General  
2 Funds provided as state aid for FY2026-27 for incentive bonuses for  
3 providers of child care and early childhood education programs.

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

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

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

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

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





1	PROGRAM TOTAL	2,076,008	2,078,092
2	SALARY LIMIT	56,342	58,116
3	<b>Sec. 57.</b> AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION		
4	Program No. 402 - Nebraska Center for the Education of Children who		
5	are Blind or Visually Impaired		
6		FY2025-26	FY2026-27
7	GENERAL FUND	2,726,405	2,727,104
8	PROGRAM TOTAL	2,726,405	2,727,104
9	SALARY LIMIT	18,894	19,489
10	<b>Sec. 58.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
11	Program No. 16 - Expenses, Constitutional Officers		
12		FY2025-26	FY2026-27
13	GENERAL FUND	61,807	61,807
14	PROGRAM TOTAL	61,807	61,807
15	<b>Sec. 59.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
16	Program No. 19 - Modular Housing Units Program		
17		FY2025-26	FY2026-27
18	CASH FUND	774,074	804,156
19	PROGRAM TOTAL	774,074	804,156
20	SALARY LIMIT	445,888	461,884
21	<b>Sec. 60.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
22	Program No. 54 - Enforcement of Standards - Common Carriers		
23		FY2025-26	FY2026-27
24	GENERAL FUND	1,739,104	1,797,342
25	CASH FUND	77,976	80,952
26	PROGRAM TOTAL	1,817,080	1,878,294
27	SALARY LIMIT	1,158,111	1,190,388
28	<b>Sec. 61.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
29	Program No. 60 - Grain Warehouse Surveillance/Moisture Testing		

	FY2025-26	FY2026-27
1		
2 CASH FUND	352,611	363,852
3 PROGRAM TOTAL	352,611	363,852
4 SALARY LIMIT	224,610	231,481
5 <b>Sec. 62.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
6       Program No. 64 - Nebraska Telecommunications Relay System Fund		
7	FY2025-26	FY2026-27
8 CASH FUND	1,548,793	1,556,611
9 PROGRAM TOTAL	1,548,793	1,556,611
10 SALARY LIMIT	128,991	132,985
11       There is included in the appropriation to this program for FY2025-26		
12 \$180,000 Cash Funds for state aid, which shall only be used for such		
13 purpose. There is included in the appropriation to this program for		
14 FY2026-27 \$180,000 Cash Funds for state aid, which shall only be used for		
15 such purpose.		
16 <b>Sec. 63.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
17       Program No. 583 - Enhanced Wireless 911 Fund		
18	FY2025-26	FY2026-27
19 CASH FUND	15,676,242	15,744,729
20 PROGRAM TOTAL	15,676,242	15,744,729
21 SALARY LIMIT	1,113,379	1,149,626
22       There is included in the appropriation to this program for FY2025-26		
23 \$8,500,000 Cash Funds for state aid, which shall only be used for such		
24 purpose. There is included in the appropriation to this program for		
25 FY2026-27 \$8,500,000 Cash Funds for state aid, which shall only be used		
26 for such purpose.		
27 <b>Sec. 64.</b> AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
28       Program No. 686 - Nebraska Telecommunications Universal Service Fund		
29	FY2025-26	FY2026-27

1	CASH FUND	85,793,019	85,856,075
2	PROGRAM TOTAL	85,793,019	85,856,075
3	SALARY LIMIT	1,017,434	1,049,459

4        There is included in the appropriation to this program for FY2025-26  
5        \$84,000,000 Cash Funds for state aid, which shall only be used for such  
6        purpose. There is included in the appropriation to this program for  
7        FY2026-27 \$84,000,000 Cash Funds for state aid, which shall only be used  
8        for such purpose.

9        **Sec. 65.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

10       Program No. 790 - Natural Gas Regulation

	FY2025-26	FY2026-27	
11			
12	CASH FUND	1,817,247	1,837,334
13	PROGRAM TOTAL	1,817,247	1,837,334
14	SALARY LIMIT	359,427	370,741

15       There is included in the appropriation to this program for FY2025-26  
16       \$185,000 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 \$185,000 Cash Funds for state aid, which shall only be used for  
19       such purpose.

20       **Sec. 66.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

21       Program No. 792 - Major Oil Pipeline Siting

	FY2025-26	FY2026-27	
22			
23	CASH FUND	6,752,241	6,755,440
24	PROGRAM TOTAL	6,752,241	6,755,440
25	SALARY LIMIT	176,309	176,309

26       **Sec. 67.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION

27       Program No. 793 - Broadband Bridge

	FY2025-26	FY2026-27	
28			
29	GENERAL FUND	323,895	161,948



1	PROGRAM TOTAL	323,895	161,948
2	SALARY LIMIT	213,204	106,602

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

5       **Sec. 68.** AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE  
6       Program No. 358 - Board of Parole

7		FY2025-26	FY2026-27
8	GENERAL FUND	911,233	928,548
9	PROGRAM TOTAL	911,233	928,548
10	SALARY LIMIT	315,320	325,246

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

13       **Sec. 69.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
14       Program No. 102 - Revenue Administration

15		FY2025-26	FY2026-27
16	GENERAL FUND	30,877,988	31,484,996
17	CASH FUND	2,953,216	3,061,547
18	PROGRAM TOTAL	33,831,204	34,546,543
19	SALARY LIMIT	20,928,517	21,590,310

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

27       **Sec. 70.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
28       Program No. 108 - Homestead Exemption

29		FY2025-26	FY2026-27
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1	GENERAL FUND	159,917,000	170,303,000
2	PROGRAM TOTAL	159,917,000	170,303,000

3        There is included in the appropriation to this program for FY2025-26  
4 \$159,917,000 General Funds for state aid, which shall only be used for  
5 such purpose. There is included in the appropriation to this program for  
6 FY2026-27 \$170,303,000 General Funds for state aid, which shall only be  
7 used for such purpose.

8        **Sec. 71.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

9        Program No. 111 - Motor Fuels

10		FY2025-26	FY2026-27
11	CASH FUND	1,798,432	1,843,368
12	PROGRAM TOTAL	1,798,432	1,843,368
13	SALARY LIMIT	1,301,570	1,329,082

14        **Sec. 72.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

15        Program No. 112 - Property Assessment

16		FY2025-26	FY2026-27
17	GENERAL FUND	2,055,273	2,127,199
18	CASH FUND	787,265	801,196
19	PROGRAM TOTAL	2,842,538	2,928,395
20	SALARY LIMIT	2,065,163	2,117,002

21        **Sec. 73.** AGENCY NO. 16 – DEPARTMENT OF REVENUE

22        Program No. 121 - School Property Tax Credit

23		FY2025-26	FY2026-27
24	CASH FUND	-0-	-0-
25	PROGRAM TOTAL	-0-	-0-

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

1           **Sec. 74.**   AGENCY NO. 16 – DEPARTMENT OF REVENUE

2           Program No. 132 - Property Tax Credit Program

3		FY2025-26	FY2026-27
4	CASH FUND	464,000,000	490,000,000
5	PROGRAM TOTAL	464,000,000	490,000,000

6           There is included in the appropriation to this program for FY2025-26  
7   \$464,000,000 Cash Funds for state aid, which shall only be used for such  
8   purpose. There is included in the appropriation to this program for  
9   FY2026-27 \$490,000,000 Cash Funds for state aid, which shall only be used  
10  for such purpose.

11          **Sec. 75.**   AGENCY NO. 16 – DEPARTMENT OF REVENUE

12          Program No. 160 - Lottery Administration

13		FY2025-26	FY2026-27
14	CASH FUND est.	22,853,327	23,292,807
15	PROGRAM TOTAL	22,853,327	23,292,807
16	SALARY LIMIT	1,836,936	1,887,127

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

21          **Sec. 76.**   AGENCY NO. 16 – DEPARTMENT OF REVENUE

22          Program No. 164 - Gamblers Assistance Program

23		FY2025-26	FY2026-27
24	CASH FUND	3,208,877	3,217,273
25	PROGRAM TOTAL	3,208,877	3,217,273
26	SALARY LIMIT	149,532	154,334

27          There is included in the appropriation to this program for FY2025-26  
28   \$1,150,000 Cash Funds for state aid, which shall only be used for such  
29   purpose. There is included in the appropriation to this program for  
30   FY2026-27 \$1,150,000 Cash Funds for state aid, which shall only be used

1 for such purpose.

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

3 Program No. 165 - Charitable Gaming

	FY2025-26	FY2026-27
4		
5 GENERAL FUND	141,870	-0-
6 CASH FUND	2,815,195	3,028,227
7 PROGRAM TOTAL	2,957,065	3,028,227
8 SALARY LIMIT	1,888,330	1,924,671

9 **Sec. 78.** AGENCY NO. 18 – DEPARTMENT OF AGRICULTURE

10 Program No. 78 - Department of Agriculture

	FY2025-26	FY2026-27
11		
12 GENERAL FUND	7,112,621	7,112,621
13 CASH FUND	9,904,992	10,356,871
14 FEDERAL FUND est.	4,648,359	4,711,663
15 REVOLVING FUND	447,306	454,347
16 PROGRAM TOTAL	22,113,278	22,635,502
17 SALARY LIMIT	9,432,803	9,754,862

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. 27 - Shared Services

22 No. 57 - Food Safety and Consumer Protection

23 No. 63 - Animal and Plant Health Protection

24 No. 564 - Ag Promotion and Development

25 There is included in the appropriation to this program for FY2025-26  
26 \$653,000 General Funds and \$420,000 Federal Funds estimate for state aid,  
27 which shall only be used for such purpose. There is included in the  
28 appropriation to this program for FY2026-27 \$653,000 General Funds and  
29 \$420,000 Federal Funds estimate for state aid, which shall only be used  
30 for such purpose.

1        There is included in the amount shown as aid for this program  
2        \$300,000 General Funds for FY2025-26 and \$300,000 General Funds for  
3        FY2026-27, for purposes of purchasing assistive technology and equipment  
4        for farmers and ranchers pursuant to the Nebraska AgrAbility program  
5        which does not otherwise qualify for funding by the United States  
6        Department of Agriculture.

7        **Sec. 79.** AGENCY NO. 19 – DEPARTMENT OF BANKING AND FINANCE

8        Program No. 65 - Enforcement of Standards - Financial Institutions

9		FY2025-26	FY2026-27
10	CASH FUND	7,993,666	7,993,666
11	PROGRAM TOTAL	7,993,666	7,993,666
12	SALARY LIMIT	5,514,668	5,514,668

13       **Sec. 80.** AGENCY NO. 19 – DEPARTMENT OF BANKING AND FINANCE

14       Program No. 66 - Enforcement of Standards - Securities

15		FY2025-26	FY2026-27
16	CASH FUND	1,950,792	1,950,792
17	PROGRAM TOTAL	1,950,792	1,950,792
18	SALARY LIMIT	1,124,953	1,124,953

19       **Sec. 81.** AGENCY NO. 21 – STATE FIRE MARSHAL

20       Program No. 193 - Public Protection

21		FY2025-26	FY2026-27
22	GENERAL FUND	4,659,665	4,822,106
23	CASH FUND	4,445,668	4,530,040
24	FEDERAL FUND est.	546,761	560,989
25	PROGRAM TOTAL	9,652,094	9,913,135
26	SALARY LIMIT	4,882,448	5,036,732

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

30       No. 225 - General Operations

- 1        No. 226 - Pipeline Safety
- 2        No. 227 - Underground Storage Tanks
- 3        No. 229 - Cigarette Ignition Propensity Testing
- 4        No. 230 - Safety Inspection Program

5        There is included in the appropriation to this program for FY2025-26  
6        \$55,000 Federal Funds estimate for state aid, which shall only be used  
7        for such purpose. There is included in the appropriation to this program  
8        for FY2026-27 \$55,000 Federal Funds estimate for state aid, which shall  
9        only be used for such purpose. If federal restrictions prevent using  
10       these Federal Funds for state aid, the State Fire Marshal may reallocate  
11       available funds in the Underground Storage Tank Fund to provide state aid  
12       payments to the affected political subdivisions.

13       There is included in the appropriation to this program for FY2025-26  
14       \$20,000 Cash Funds for fireworks testing, which shall only be used for  
15       such purpose. There is included in the appropriation to this program for  
16       FY2026-27 \$20,000 Cash Funds for fireworks testing, which shall only be  
17       used for such purpose.

18       **Sec. 82.** AGENCY NO. 21 – STATE FIRE MARSHAL

19       Program No. 340 - Training Division

20		FY2025-26	FY2026-27
21	GENERAL FUND	1,079,729	1,091,454
22	CASH FUND	1,215,928	1,228,887
23	FEDERAL FUND est.	157,466	157,466
24	PROGRAM TOTAL	2,453,123	2,477,807
25	SALARY LIMIT	672,889	678,709

26       There is included in the appropriation to this program for FY2025-26  
27       \$1,125,000 Cash Funds from the Training Division Cash Fund to connect  
28       first responders to behavioral health services, supports, and training  
29       and for a statewide wellness learning plan that includes anonymous  
30       assessments, education, and awareness to promote resiliency development.

1 There is included in the appropriation to this program for FY2026-27  
2 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect  
3 first responders to behavioral health services, supports, and training  
4 and for a statewide wellness learning plan that includes anonymous  
5 assessments, education, and awareness to promote resiliency development.

6 **Sec. 83.** AGENCY NO. 21 – STATE FIRE MARSHAL

7 Program No. 845 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27
8 GENERAL FUND	130,326	143,670
9 CASH FUND	71,734	71,734
10 PROGRAM TOTAL	202,060	215,404

12 **Sec. 84.** AGENCY NO. 22 – DEPARTMENT OF INSURANCE

13 Program No. 68 - Medical Professional Liability

	FY2025-26	FY2026-27
14 CASH FUND	137,423	137,423
15 PROGRAM TOTAL	137,423	137,423
16 SALARY LIMIT	69,778	69,778

18 **Sec. 85.** AGENCY NO. 22 – DEPARTMENT OF INSURANCE

19 Program No. 69 - Enforcement of Standards - Insurance

	FY2025-26	FY2026-27
20 CASH FUND	13,123,063	13,123,063
21 FEDERAL FUND est.	1,457,703	1,457,703
22 PROGRAM TOTAL	14,580,766	14,580,766
23 SALARY LIMIT	9,510,470	9,510,470

25 There is included in the appropriation to this program for FY2025-26  
26 \$664,722 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 \$664,722 Federal Funds estimate for state aid, which shall  
29 only be used for such purpose.

30 **Sec. 86.** AGENCY NO. 22 – DEPARTMENT OF INSURANCE

1           Program No. 556 - Liquidation of Insurance Companies

2		FY2025-26	FY2026-27
3	CASH FUND	5,000	5,000
4	PROGRAM TOTAL	5,000	5,000

5           **Sec. 87.** AGENCY NO. 23 – DEPARTMENT OF LABOR

6           Program No. 31 - Division of Employment

7		FY2025-26	FY2026-27
8	CASH FUND	13,082,081	13,104,750
9	FEDERAL FUND est.	48,800,427	49,608,896
10	PROGRAM TOTAL	61,882,508	62,713,646
11	SALARY LIMIT	23,368,597	23,873,143

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

18           There is included in the appropriation to this program for FY2025-26  
19 \$116,613 Cash Funds and for FY2026-27 \$119,741 Cash Funds for the  
20 administration of the workforce development program.

21           There is included in the appropriation to this program for FY2025-26  
22 \$1,160,000 Cash Funds for state aid, which shall only be used for such  
23 purpose. There is included in the appropriation to this program for  
24 FY2026-27 \$1,160,000 Cash Funds for state aid, which shall only be used  
25 for such purpose.

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



1        There is included in the appropriation to this program Federal Funds  
2        made available to the state under section 903(d) and 903(f) of the  
3        federal Social Security Act, as amended, in the amount of \$2,500,000 in  
4        FY2025-26 and \$2,500,000 in FY2026-27, or so much thereof as may be  
5        necessary, to be used for the administration of the Employment Security  
6        Law and public employment offices, including the administration of one-  
7        stop career centers to the extent authorized under the federal Social  
8        Security Act and the Wagner-Peyser Act and the rules and regulations  
9        adopted pursuant thereto. The expenditure or other disposition of section  
10       903(d) and 903(f) money appropriated in this section shall be accounted  
11       for in accordance with standards established by the United States  
12       Secretary of Labor. Except as provided in this section, all provisions of  
13       subsection (2) of section 48-621 except subdivision (2)(a)(i) shall apply  
14       to this appropriation.

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

17       **Sec. 88.** AGENCY NO. 23 – DEPARTMENT OF LABOR

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

	FY2025-26	FY2026-27
20       GENERAL FUND	764,157	779,383
21       CASH FUND	687,811	709,750
22       FEDERAL FUND est.	822,851	828,634
23       PROGRAM TOTAL	2,274,819	2,317,767
24       SALARY LIMIT	1,315,258	1,346,619

25       **Sec. 89.** AGENCY NO. 24 – DEPARTMENT OF MOTOR VEHICLES

26       Program No. 70 - Enforcement of Standards - Motor Vehicles/Motor  
27       Vehicle Drivers

	FY2025-26	FY2026-27
29       CASH FUND	54,359,753	44,484,204
30       FEDERAL FUND est.	48,446	48,446

1	PROGRAM TOTAL	54,408,199	44,532,650
2	SALARY LIMIT	13,166,753	13,572,036

3        There is included in the appropriation to this program for FY2025-26  
4 \$68,000 Cash Funds for state aid, which shall only be used for such  
5 purpose. There is included in the appropriation to this program for  
6 FY2026-27 \$68,000 Cash Funds for state aid, which shall only be used for  
7 such purpose.

8        The unexpended Cash Fund appropriation balance existing on June 30,  
9 2025, up to \$8,000,000 is hereby reappropriated.

10        **Sec. 90.** AGENCY NO. 24 – DEPARTMENT OF MOTOR VEHICLES

11        Program No. 90 - Motor Vehicle License Plates

	FY2025-26	FY2026-27	
12			
13	CASH FUND est.	4,361,698	3,143,114
14	PROGRAM TOTAL	4,361,698	3,143,114

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

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

17        Program No. 30 - Tobacco Prevention and Control

	FY2025-26	FY2026-27	
18			
19	CASH FUND	2,570,000	2,570,000
20	FEDERAL FUND est.	9,000	9,000
21	PROGRAM TOTAL	2,579,000	2,579,000

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

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

28        Program No. 33 - Administration

	FY2025-26	FY2026-27	
29			
30	GENERAL FUND	199,883,223	209,301,896

1	CASH FUND	51,029,649	51,381,168
2	FEDERAL FUND est.	388,915,714	396,576,679
3	PROGRAM TOTAL	639,828,586	657,259,743
4	SALARY LIMIT	230,518,073	237,368,524

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

8       No. 261 - General Operations

9       No. 262 - Public Health Administration

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

11      No. 265 - Protection and Safety

12      No. 266 - Economic and Family Support

13      No. 268 - Behavioral Health Administration

14      No. 269 - Developmental Disabilities Administration

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

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

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

1 appropriation to this program for FY2026-27 \$6,000 Cash Funds from the  
2 Nebraska Health Care Cash Fund for costs of smoking cessation covered by  
3 medicaid.

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

13 (6) There is included in the appropriation to this program for  
14 FY2025-26 \$100,000 Cash Funds for staff and operating expenses for public  
15 health from the Nebraska Health Care Cash Fund. There is included in the  
16 appropriation to this program for FY2026-27 \$100,000 Cash Funds for staff  
17 and operating expenses for public health from the Nebraska Health Care  
18 Cash Fund.

19 **Sec. 93.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
20 Program No. 38 - Behavioral Health Aid

	FY2025-26	FY2026-27
21 GENERAL FUND	85,382,322	85,382,322
22 CASH FUND	23,919,851	23,419,851
23 FEDERAL FUND est.	10,504,971	10,504,971
24 PROGRAM TOTAL	119,807,144	119,307,114

25  
26 There is included in the appropriation to this program for FY2025-26  
27 \$85,382,322 General Funds, \$23,919,851 Cash Funds, and \$10,504,971  
28 Federal Funds estimate for state aid, which shall only be used for such  
29 purpose. There is included in the appropriation to this program for  
30 FY2026-27 \$85,382,322 General Funds, \$23,419,851 Cash Funds, and

1    \$10,504,971 Federal Funds estimate for state aid, which shall only be  
2    used for such purpose.

3            There is included in the amount shown as aid for this program  
4    \$6,500,000 Cash Funds for FY2025-26 and \$6,500,000 Cash Funds for  
5    FY2026-27 from the Nebraska Health Care Cash Fund to be used for  
6    community-based mental health and substance abuse services, including  
7    intermediate-level residential mental health services. It is the intent  
8    of the Legislature that these funds shall be distributed to each of the  
9    six behavioral health regions based upon a formula determined by the  
10   Department of Health and Human Services.

11           There is included in the amount shown as aid for this program  
12   \$1,500,000 Cash Funds for FY2025-26 and \$1,500,000 Cash Funds for  
13   FY2026-27 from the Nebraska Health Care Cash Fund to be used for the cost  
14   of maintenance and treatment of persons in emergency protective custody  
15   under the Nebraska Mental Health Commitment Act.

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

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

1   opioid prevention and harm reduction under the Opioid Prevention and  
2   Treatment Act. There is included in the amount shown as aid for this  
3   program for FY2026-27 \$3,000,000 from the Opioid Prevention and Treatment  
4   Cash Fund for disbursement by the Division of Behavioral Health of the  
5   Department of Health and Human Services to regional behavioral health  
6   authorities for behavioral health regions established pursuant to section  
7   71-807 for opioid prevention and harm reduction under the Opioid  
8   Prevention and Treatment Act.

9       There is included in the amount shown as aid for this program for  
10   FY2025-26 \$500,000 General Funds for state aid disbursed to local public  
11   health departments as provided in section 71-1628.08 for opioid use  
12   prevention and opioid remediation under the Opioid Prevention and  
13   Treatment Act, which shall only be used for such purpose. There is  
14   included in the amount shown as aid for this program for FY2026-27  
15   \$500,000 General Funds for state aid disbursed to local public health  
16   departments as provided in section 71-1628.08 for opioid use prevention  
17   and opioid remediation under the Opioid Prevention and Treatment Act,  
18   which shall only be used for such purpose.

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

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

1 comply with all state and federal requirements. The Division of  
2 Behavioral Health shall approve or deny such requests in writing within  
3 thirty days.

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

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

	FY2025-26	FY2026-27
8 GENERAL FUND	2,180,723	2,180,723
9 CASH FUND	3,906,815	3,906,815
10 FEDERAL FUND est.	450,000	450,000
11 PROGRAM TOTAL	6,537,538	6,537,538

12 There is included in the appropriation to this program for FY2025-26  
13 \$2,180,723 General Funds, \$3,906,815 Cash Funds, and \$450,000 Federal  
14 Funds estimate for state aid, which shall only be used for such purpose.  
15 There is included in the appropriation to this program for FY2026-27  
16 \$2,180,723 General Funds, \$3,906,815 Cash Funds, and \$450,000 Federal  
17 Funds estimate for state aid, which shall only be used for such purpose.  
18

19 **Sec. 95.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
20 Program No. 176 - Nursing Incentives

	FY2025-26	FY2026-27
21 CASH FUND	20,000	20,000
22 PROGRAM TOTAL	20,000	20,000

23 There is included in the appropriation to this program for FY2025-26  
24 \$20,000 Cash Funds for state aid, which shall only be used for such  
25 purpose. There is included in the appropriation to this program for  
26 FY2026-27 \$20,000 Cash Funds for state aid, which shall only be used for  
27 such purpose.  
28

29 **Sec. 96.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
30 Program No. 178 - Professional Licensure

	FY2025-26	FY2026-27
1		
2 GENERAL FUND	60,028	61,762
3 CASH FUND	12,444,346	12,596,550
4 PROGRAM TOTAL	12,504,374	12,658,312
5 SALARY LIMIT	4,220,218	4,328,552

6       **Sec. 97.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
7       Program No. 250 - Juvenile Services Operations

	FY2025-26	FY2026-27
8		
9 GENERAL FUND	30,763,398	31,781,782
10 CASH FUND	1,331,322	1,361,908
11 FEDERAL FUND est.	922,415	917,860
12 PROGRAM TOTAL	33,017,135	34,061,550
13 SALARY LIMIT	20,402,439	21,185,775

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. 315 - Office of Juvenile Services

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

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

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

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

27       **Sec. 98.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
28       Program No. 344 - Children's Health Insurance

	FY2025-26	FY2026-27
29		
30 GENERAL FUND	29,952,083	29,989,393



1	CASH FUND	10,085,700	10,085,700
2	FEDERAL FUND est.	105,921,341	106,010,290
3	PROGRAM TOTAL	145,959,124	146,085,383

4       There is included in the appropriation to this program for FY2025-26  
5 \$29,952,083 General Funds, \$10,085,700 Cash Funds, and \$105,921,341  
6 Federal Funds estimate for state aid, which shall only be used for such  
7 purpose. There is included in the appropriation to this program for  
8 FY2026-27 \$29,989,393 General Funds, \$10,085,700 Cash Funds, and  
9 \$106,010,290 Federal Funds estimate for state aid, which shall only be  
10 used for such purpose.

11       There is included in the appropriation to this program for FY2025-26  
12 \$6,835,700 Cash Funds for state aid from the Nebraska Health Care Cash  
13 Fund. There is included in the appropriation to this program for  
14 FY2026-27 \$6,835,700 Cash Funds for state aid from the Nebraska Health  
15 Care Cash Fund.

16       There is included in the amount shown as aid for this program for  
17 FY2025-26 up to \$250,000 Cash Funds and for FY2026-27 up to \$250,000 Cash  
18 Funds from the Health and Human Services Cash Fund for the state match  
19 for utilization of the unused administrative cap as allowed under the  
20 Children's Health Insurance Program for payments to the Nebraska Regional  
21 Poison Center funded through the University of Nebraska Medical Center.  
22 The match is from Cash Funds transferred from the University of Nebraska  
23 Medical Center.

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

28       **Sec. 99.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
29       Program No. 347 - Public Assistance

30		FY2025-26	FY2026-27
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1	GENERAL FUND	86,380,054	86,380,054
2	CASH FUND	5,360,000	5,360,000
3	FEDERAL FUND est.	232,207,325	222,207,325
4	PROGRAM TOTAL	323,947,379	313,947,379

5       There is included in the appropriation to this program for FY2025-26  
6 \$86,380,054 General Funds, \$5,360,000 Cash Funds, and \$232,207,325  
7 Federal Funds estimate for state aid, which shall only be used for such  
8 purpose. There is included in the appropriation to this program for  
9 FY2026-27 \$86,380,054 General Funds, \$5,360,000 Cash Funds, and  
10 \$222,207,325 Federal Funds estimate for state aid, which shall only be  
11 used for such purpose.

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

21       There is included in the appropriation to this program for FY2025-26  
22 \$10,000,000 General Funds for grants to nonprofit organizations holding a  
23 certificate of exemption under section 501(c)(3) of the Internal Revenue  
24 Code that distributes food in ten or more counties in Nebraska and  
25 qualifies for the Emergency Food Assistance Program administered by the  
26 United States Department of Agriculture. There is included in the  
27 appropriation to this program for FY2026-27 \$10,000,000 General Funds for  
28 grants to nonprofit organizations holding a certificate of exemption  
29 under section 501(c)(3) of the Internal Revenue Code that distributes  
30 food in ten or more counties in Nebraska and qualifies for the Emergency

1 Food Assistance Program administered by the United States Department of  
2 Agriculture.

3 **Sec. 100.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
4 Program No. 348 - Medical Assistance

	FY2025-26	FY2026-27
6 GENERAL FUND	1,093,193,393	1,078,129,645
7 CASH FUND	780,689,274	727,780,910
8 FEDERAL FUND est.	3,886,655,047	3,851,304,333
9 PROGRAM TOTAL	5,710,537,714	5,657,214,888

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

13 No. 348 - Medical Assistance

14 No. 349 - Medicaid Expansion Aid

15 There is included in the appropriation to this program for FY2025-26  
16 \$1,093,193,393 General Funds, \$730,689,274 Cash Funds, and \$3,886,655,047  
17 Federal Funds estimate for state aid, which shall only be used for such  
18 purpose. There is included in the appropriation to this program for  
19 FY2026-27 \$1,078,129,645 General Funds, \$727,780,910 Cash Funds, and  
20 \$3,851,304,333 Federal Funds estimate for state aid, which shall only be  
21 used for such purpose.

22 There is included in the amount shown as aid for this program for  
23 FY2025-26 \$450,000 Cash Funds from the Nebraska Health Care Cash Fund for  
24 a state plan amendment covering tobacco-use cessation in compliance with  
25 Title XIX of the federal Social Security Act. There is included in the  
26 amount shown as aid for this program for FY2026-27 \$450,000 Cash Funds  
27 from the Nebraska Health Care Cash Fund for a state plan amendment  
28 covering tobacco-use cessation in compliance with Title XIX of the  
29 federal Social Security Act. The smoking cessation funding for FY2025-26  
30 and FY2026-27 is for the costs of tobacco-use cessation counseling and

1 tobacco-use cessation pharmaceuticals approved by the federal Food and  
2 Drug Administration for such purpose.

3 It is the intent of the Legislature that the total amount  
4 appropriated for medicaid nursing facility rates for Program No. 348,  
5 specified as \$449,351,518 for FY2025-26 (\$196,186,873 General Funds and  
6 \$253,164,645 Federal Funds) and \$449,351,518 for FY2026-27 (\$199,467,139  
7 General Funds and \$249,884,379 Federal Funds), shall be used in the  
8 medicaid nursing facility rate calculation for Program No. 348, including  
9 the calculation of the annual inflation factor.

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

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

25 There is included in the amount shown as aid for this program  
26 \$1,500,000 Cash Funds for FY2025-26 from the Hospital Quality Assurance  
27 and Access Assessment Fund to the Department of Health and Human Services  
28 for the medical assistance program to provide reimbursement to mental  
29 health providers who do not practice in a hospital and who provide  
30 services to medicaid-eligible participants who are eligible for both  
31 medicaid and medicare, if there is a lower rate paid under medicare

1 compared to rates paid at the time for medicaid rates for behavioral  
2 health services. It is the intent of the Legislature to sustain the  
3 medicaid rates for mental health providers serving medicaid-eligible  
4 participants who are eligible for both medicaid and medicare and are  
5 receiving behavioral health services under Program No. 348, Medical  
6 Assistance.

7 There is included in the amount shown as aid for this program  
8 \$1,408,364 Cash Funds for FY2025-26 from the Medicaid Managed Care Excess  
9 Profit Fund for medicaid assisted-living facility rates for Program No.  
10 348, to be used specifically by the Department of Health and Human  
11 Services to increase the current medicaid assisted-living facility rates,  
12 which are included in Program No. 348 and paid as a service as part of  
13 Nebraska's aged and disabled home and community-based medicaid 1915(c)  
14 waiver program, to the daily rate of \$73.91 for FY2025-26, for both rural  
15 and urban assisted-living single occupancy waiver days.

16 It is the intent of the Legislature that phased-down state  
17 contributions to the federal government as defined and required by the  
18 federal Medicare Prescription Drug, Improvement, and Modernization Act of  
19 2003 may be made from appropriations to this program.

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

1 Services from Medical Assistance, Program No. 348, to Developmental  
2 Disability Aid, Program No. 424.

3 **Sec. 101.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
4 Program No. 350 - Child Abuse Prevention

	FY2025-26	FY2026-27
6 CASH FUND	600,000	600,000
7 PROGRAM TOTAL	600,000	600,000

8 There is included in the appropriation to this program for FY2025-26  
9 \$598,000 Cash Funds for state aid, which shall only be used for such  
10 purpose. There is included in the appropriation to this program for  
11 FY2026-27 \$598,000 Cash Funds for state aid, which shall only be used for  
12 such purpose.

13 **Sec. 102.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
14 Program No. 354 - Child Welfare Aid

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

19 There is included in the appropriation to this program for FY2025-26  
20 \$182,506,746 General Funds and \$67,496,793 Federal Funds estimate for  
21 state aid, which shall only be used for such purpose. There is included  
22 in the appropriation to this program for FY2026-27 \$182,506,746 General  
23 Funds and \$67,496,793 Federal Funds estimate for state aid, which shall  
24 only be used for such purpose.

25 There is included in the amount shown as aid for this program for  
26 FY2025-26 \$7,500,000 federal Temporary Assistance for Needy Families  
27 funds for child advocacy centers. There is included in the amount shown  
28 as aid for this program for FY2026-27 \$7,500,000 federal Temporary  
29 Assistance for Needy Families funds for child advocacy centers. It is the  
30 intent of the Legislature to continue such appropriations in future

1 years.

2       There is included in the amount shown as aid for this program  
3 \$500,000 for FY2025-26 from federal Temporary Assistance for Needy  
4 Families funds and \$500,000 for FY2026-27 from federal Temporary  
5 Assistance for Needy Families funds for coordination activities of the  
6 state chapter of child advocacy centers as defined in 34 U.S.C. 20302, as  
7 such section existed on January 1, 2023. The coordination activities  
8 include, but are not limited to, development of a distribution formula  
9 for the funding provided in this section for child advocacy centers, data  
10 collection and analysis required for reports to the federal  
11 Administration for Children and Families, accounting of the fund  
12 expenditures per state and federal requirements, and preparing the annual  
13 Temporary Assistance for Needy Families report for funds appropriated by  
14 the Legislature. The report shall be filed with the Department of Health  
15 and Human Services on a date specified by the department. It is the  
16 intent of the Legislature to continue such appropriations in future  
17 years.

18       The unexpended General Fund appropriation balance existing on June  
19 30, 2025, up to \$10,000,000, is hereby reappropriated.

20       **Sec. 103.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
21       Program No. 359 - Bridge to Independence

	FY2025-26	FY2026-27
22 GENERAL FUND	2,601,269	2,605,125
23 FEDERAL FUND est.	2,180,211	2,196,664
24 PROGRAM TOTAL	4,781,480	4,801,789
25 SALARY LIMIT	1,293,209	1,307,864

27       There is included in the appropriation to this program for FY2025-26  
28 \$1,281,202 General Funds and \$993,452 Federal Funds estimate for state  
29 aid, which shall only be used for such purpose. There is included in the  
30 appropriation to this program for FY2026-27 \$1,281,202 General Funds and

1 \$993,452 Federal Funds estimate for state aid, which shall only be used  
2 for such purpose.

3 **Sec. 104.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
4 Program No. 365 - Mental Health Operations

	FY2025-26	FY2026-27
6 GENERAL FUND	87,441,738	92,312,936
7 CASH FUND	4,526,221	4,539,020
8 FEDERAL FUND est.	5,162,317	5,161,538
9 PROGRAM TOTAL	97,130,276	102,013,494
10 SALARY LIMIT	58,602,266	61,205,019

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

14 No. 363 - Lincoln Regional Center  
15 No. 456 - Whitehall Psychiatric Residential Treatment Facility  
16 No. 870 - Norfolk Sex Offender Treatment

17 **Sec. 105.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
18 Program No. 421 - Beatrice State Developmental Center

	FY2025-26	FY2026-27
20 GENERAL FUND	14,367,734	14,652,858
21 CASH FUND	2,733,914	2,718,701
22 FEDERAL FUND est.	26,268,151	26,768,449
23 PROGRAM TOTAL	43,369,799	44,140,008
24 SALARY LIMIT	28,374,304	28,870,800

25 The chief executive officer of the Department of Health and Human  
26 Services shall certify to the budget administrator of the budget division  
27 of the Department of Administrative Services the FY2025-26 and FY2026-27  
28 unexpended appropriation balances for the Beatrice State Developmental  
29 Center, Program 421, which are available to transition and maintain  
30 persons transferred from the Beatrice State Developmental Center to



1 community-based developmental disability or other services. The budget  
2 administrator of the budget division of the Department of Administrative  
3 Services shall administratively transfer during FY2025-26 and FY2026-27  
4 available unexpended appropriation balances as certified by the chief  
5 executive officer of the Department of Health and Human Services from the  
6 Beatrice State Developmental Center, Program 421, to Developmental  
7 Disability Aid, Program 424, and Medical Assistance, Program 348.

8 The unexpended General Fund appropriation balance existing on June  
9 30, 2025, up to \$8,000,000, is hereby reappropriated.

10 **Sec. 106.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
11 Program No. 424 - Developmental Disability Aid

	FY2025-26	FY2026-27
13 GENERAL FUND	212,662,155	229,386,106
14 CASH FUND	23,367,913	23,367,913
15 FEDERAL FUND est.	299,496,574	291,402,323
16 PROGRAM TOTAL	535,526,642	544,156,342

17 There is included in the appropriation to this program for FY2025-26  
18 \$212,662,155 General Funds, \$23,367,913 Cash Funds, and \$299,496,574  
19 Federal Funds estimate for state aid, which shall only be used for such  
20 purpose. There is included in the appropriation to this program for  
21 FY2026-27 \$229,386,106 General Funds, \$23,367,913 Cash Funds, and  
22 \$291,402,323 Federal Funds estimate for state aid, which shall only be  
23 used for such purpose.

24 There is included in the amount shown as aid for this program for  
25 FY2025-26 \$16,000,000 Cash Funds and for FY2026-27 \$16,000,000 Cash Funds  
26 from the Nebraska Health Care Cash Fund to be used for services for  
27 persons with developmental disabilities (1) who were on the waiting list  
28 for such services prior to July 1, 2001, and began receiving such  
29 services on and after such date and (2) who are on the waiting list for  
30 such services on and after July 1, 2019, beginning with those who have

1 been on the waiting list for the greatest length of time past their date  
2 of need.

3       **Sec. 107.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
4       Program No. 502 - Public Health Aid

	FY2025-26	FY2026-27
6 GENERAL FUND	14,183,875	11,083,060
7 CASH FUND	11,730,000	11,730,000
8 FEDERAL FUNDS	4,881,848	-0-
9 PROGRAM TOTAL	35,677,571	22,813,060

10       There is included in the appropriation to this program for FY2025-26  
11 \$11,314,060 General Funds, \$11,730,000 Cash Funds, and \$4,881,848 Federal  
12 Funds for state aid, which shall only be used for such purpose. There is  
13 included in the appropriation to this program for FY2026-27 \$11,314,060  
14 General Funds and \$11,730,000 Cash Funds for state aid, which shall only  
15 be used for such purpose.

16       There is included in the amount shown as aid for this program for  
17 FY2025-26 \$2,600,000 General Funds and for FY2026-27 \$2,600,000 General  
18 Funds for the seven community health centers funded through Federal  
19 Program 330, Public Law 104-299, the federal Health Centers Consolidation  
20 Act of 1996. Each of the following centers is to receive \$500,000:  
21 Charles Drew Health Center, OneWorld Community Health Centers, East  
22 Central District Health Department – Good Neighbor Community Health  
23 Center, Community Action Partnership of Western Nebraska, Nebraska  
24 Medicine Midtown Health Center, Bluestem Health, and Heartland Health  
25 Center.

26       There is included in the amount shown as aid for this program for  
27 FY2025-26 \$4,269,815 General Funds and \$4,881,848 Federal Funds and for  
28 FY2026-27 \$1,400,000 General Funds for the seven community health centers  
29 funded through Federal Program 330, Public Law 104-299, the federal  
30 Health Centers Consolidation Act of 1996 for dental services. Each of the

1 following centers is to receive \$200,000: Charles Drew Health Center,  
2 OneWorld Community Health Centers, East Central District Health  
3 Department – Good Neighbor Community Health Center, Community Action  
4 Partnership of Western Nebraska, Nebraska Medicine Midtown Health Center,  
5 Bluestem Health, and Heartland Health Center.

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

21 There is included in the amount shown as aid for this program for  
22 FY2025-26 \$531,000 General Funds and for FY2026-27 \$531,000 General Funds  
23 to provide funds to tribally owned, urban-based, federally qualified  
24 health centers designated under the federal Indian Self-Determination and  
25 Education Assistance Act, Public Law 93-638, as such act existed on  
26 January 1, 2025.

27 There is included in the amount shown as aid for this program for  
28 FY2025-26 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund for  
29 aid to Nebraska Medicine Midtown Health Center to fund expanded health  
30 care access through the community health center, including, but not  
31 limited to, expanding existing lines of service such as behavioral health

1 or dental services, adding new lines of service and locations, purchasing  
2 equipment, or completing capital projects.

3 There is included in the amount shown as aid for this program for  
4 FY2025-26 \$6,398,246 General Funds and \$5,605,000 Cash Funds from the  
5 Nebraska Health Care Cash Fund for public health departments. There is  
6 included in the amount shown as aid for this program for FY2026-27  
7 \$6,398,246 General Funds and \$5,605,000 Cash Funds from the Nebraska  
8 Health Care Cash Fund for public health departments. There is included in  
9 the amount shown in this section for FY2025-26 \$2,898,246 General Funds  
10 and for FY2026-27 \$2,898,246 General Funds to be distributed equally  
11 among the eighteen public health departments. There is included in the  
12 amount shown in this section for FY2025-26 \$5,405,000 Cash Funds and for  
13 FY2026-27 \$5,405,000 Cash Funds to be distributed among the eighteen  
14 public health departments pursuant to section 71-1628.08. There is  
15 included in the amount shown in this section for FY2025-26 \$200,000 Cash  
16 Funds and for FY2026-27 \$200,000 Cash Funds to be distributed equally  
17 among the eighteen public health departments.

18 There is included in the amount shown as aid for this program for  
19 FY2025-26 \$31,713 General Funds and \$1,526,000 Cash Funds from the  
20 Nebraska Health Care Cash Fund for minority public health services in  
21 counties having a minority population equal to or exceeding five percent  
22 of the total population of the county in the first and third  
23 congressional districts as determined by the most recent federal  
24 decennial census. There is included in the amount shown as aid for this  
25 program for FY2026-27 \$31,713 General Funds and \$1,526,000 Cash Funds  
26 from the Nebraska Health Care Cash Fund for minority public health  
27 services in counties having a minority population equal to or exceeding  
28 five percent of the total population of the county in the first and third  
29 congressional districts as determined by the most recent federal  
30 decennial census. The Department of Health and Human Services shall  
31 distribute the funds on a per capita basis for the purpose of

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

4 There is included in the amount shown as aid for this program for  
5 FY2025-26 \$28,101 General Funds and \$1,349,000 Cash Funds from the  
6 Nebraska Health Care Cash Fund to be distributed equally to the community  
7 health centers in the second congressional district funded through  
8 Federal Program 330, Public Law 104-299, the federal Health Centers  
9 Consolidation Act of 1996. Such funds shall be used for the purpose of  
10 implementing a minority health initiative which may target, but shall not  
11 be limited to, infant mortality, cardiovascular disease, obesity,  
12 diabetes, and asthma. There is included in the amount shown as aid for  
13 this program for FY2026-27 \$28,101 General Funds and \$1,349,000 Cash  
14 Funds from the Nebraska Health Care Cash Fund to be distributed equally  
15 to the community health centers in the second congressional district  
16 funded through Federal Program 330, Public Law 104-299, the federal  
17 Health Centers Consolidation Act of 1996. Such funds shall be used for  
18 the purpose of implementing a minority health initiative which may  
19 target, but shall not be limited to, infant mortality, cardiovascular  
20 disease, obesity, diabetes, and asthma.

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

	FY2025-26	FY2026-27
23 GENERAL FUND	7,352,196	7,352,196
24 CASH FUND	20,025,817	20,025,817
25 FEDERAL FUND est.	84,579,725	84,579,725
26 PROGRAM TOTAL	111,957,738	111,957,738

28 There is included in the appropriation to this program for FY2025-26  
29 \$7,352,196 General Funds, \$20,025,817 Cash Funds, and \$84,579,725 Federal  
30 Funds estimate for state aid, which shall only be used for such purpose.

1 There is included in the appropriation to this program for FY2026-27  
2 \$7,352,196 General Funds, \$20,025,817 Cash Funds, and \$84,579,725 Federal  
3 Funds estimate for state aid, which shall only be used for such purpose.

4 There is included in the amount shown as aid for this program  
5 \$653,759 General Funds for FY2025-26 and \$653,759 General Funds for  
6 FY2026-27, which shall only be used for the following purposes:  
7 Reimbursement for the provision of pap smears, colposcopy, cervical  
8 biopsy, cryotherapy, loop electrosurgical excision procedure (LEEP), and  
9 such other treatments and procedures as may be developed for the followup  
10 of abnormal pap smears; the diagnosis and treatment of sexually  
11 transmitted diseases, including, but not limited to, chlamydia,  
12 gonorrhea, HPV (genital warts), and herpes; and associated laboratory and  
13 equipment costs and staff training costs relating to the use of  
14 colposcopy equipment. None of the General Funds provided under this  
15 program shall be used to perform or facilitate the performance of  
16 abortion or to counsel or refer for abortion.

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

26 There is included in the amount shown as aid for this program for  
27 FY2025-26 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to  
28 carry out provisions of the Brain Injury Assistance Act. There is  
29 included in the amount shown as aid for this program for FY2026-27  
30 \$500,000 Cash Funds from the Nebraska Health Care Cash Fund to carry out  
31 provisions of the Brain Injury Assistance Act.

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

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

15           There is included in the amount shown as aid for this program for  
16   FY2025-26 \$289,416 General Funds to contract for services for  
17   implementation of a statewide drug disposal project. There is included in  
18   the amount shown as aid for this program for FY2026-27 \$289,416 General  
19   Funds to contract for services for implementation of a statewide drug  
20   disposal project.

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

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

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

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

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

20       There is included in the amount shown as aid for this program for  
21 FY2025-26 \$475,000 General Funds for a prescription drug donation  
22 program, which shall only be used for such purpose. There is included in  
23 the amount shown as aid for this program for FY2026-27 \$475,000 General  
24 Funds for a prescription drug donation program, which shall only be used  
25 for such purpose.

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

31       **Sec. 109.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES



1           Program No. 559 - Care Management

2		FY2025-26	FY2026-27
3	GENERAL FUND	2,315,560	2,315,560
4	PROGRAM TOTAL	2,315,560	2,315,560

5           There is included in the appropriation to this program for FY2025-26  
6     \$2,315,560 General Funds for state aid, which shall only be used for such  
7     purpose. There is included in the appropriation to this program for  
8     FY2026-27 \$2,315,560 General Funds for state aid, which shall only be  
9     used for such purpose.

10          **Sec. 110.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

11          Program No. 571 - Community-Based Aging Services

12		FY2025-26	FY2026-27
13	GENERAL FUND	9,407,019	9,407,019
14	FEDERAL FUND est.	9,469,241	9,469,241
15	PROGRAM TOTAL	18,876,260	18,876,260

16          There is included in the appropriation to this program for FY2025-26  
17     \$9,407,019 General Funds and \$9,469,241 Federal Funds estimate for state  
18     aid, which shall only be used for such purpose. There is included in the  
19     appropriation to this program for FY2026-27 \$9,407,019 General Funds and  
20     \$9,469,241 Federal Funds estimate for state aid, which shall only be used  
21     for such purpose.

22          **Sec. 111.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

23          Program No. 621 - Stem Cell Research

24		FY2025-26	FY2026-27
25	CASH FUND	450,000	450,000
26	PROGRAM TOTAL	450,000	450,000
27	SALARY LIMIT	13,500	13,500

28          There is included in the appropriation to this program for FY2025-26  
29     \$436,500 Cash Funds for state aid, which shall only be used for such  
30     purpose. There is included in the appropriation to this program for

1 FY2026-27 \$436,500 Cash Funds for state aid, which shall only be used for  
2 such purpose.

3 There is included in the appropriation to this program for FY2025-26  
4 \$450,000 Cash Funds from the Nebraska Health Care Cash Fund. There is  
5 included in the appropriation to this program for FY2026-27 \$450,000 Cash  
6 Funds from the Nebraska Health Care Cash Fund.

7 **Sec. 112.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

8 Program No. 622 - Cancer Research

9	FY2025-26	FY2026-27
10 CASH FUND	3,799,452	3,799,452
11 PROGRAM TOTAL	3,799,452	3,799,452
12 SALARY LIMIT	111,739	111,739

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

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

19 Program No. 623 - Biomedical Research

20	FY2025-26	FY2026-27
21 CASH FUND	15,000,000	15,000,000
22 PROGRAM TOTAL	15,000,000	15,000,000

23 There is included in the appropriation to this program for FY2025-26  
24 \$15,000,000 Cash Funds for state aid, which shall only be used for such  
25 purpose. There is included in the appropriation to this program for  
26 FY2026-27 \$15,000,000 Cash Funds for state aid, which shall only be used  
27 for such purpose.

28 There is included in the appropriation to this program for FY2025-26  
29 \$15,000,000 Cash Funds for biomedical research from the Nebraska Health  
30 Care Cash Fund. There is included in the appropriation to this program

1 for FY2026-27 \$15,000,000 Cash Funds for biomedical research from the  
2 Nebraska Health Care Cash Fund. At least \$700,000 of such appropriated  
3 funds shall be used annually for research to improve racial and ethnic  
4 minority health. Of the amount appropriated each fiscal year, \$11,000,000  
5 shall be distributed to the University of Nebraska and \$4,000,000 shall  
6 be available for contracts with other postsecondary educational  
7 institutions having colleges of medicine in Nebraska and their affiliated  
8 research hospitals in Nebraska. Each recipient of funds under this  
9 section shall report annually to the Legislature and to the Governor  
10 regarding the use of such funds received. The report required to be  
11 submitted to the Legislature by this section shall be submitted  
12 electronically.

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

14 Program No. 624 - Health Information Exchange

	FY2025-26	FY2026-27
15 GENERAL FUND	4,774,860	4,774,860
16 FEDERAL FUND est.	9,957,274	9,957,274
17 PROGRAM TOTAL	14,732,134	14,732,134

19 **Sec. 115.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

20 Program No. 931 - YRTC's Facility Improvements

	FY2025-26	FY2026-27	FUTURE
21 NEBRASKA CAPITAL			
22 CONSTRUCTION FUND	2,250,000	-0-	-0-
23 PROGRAM TOTAL	2,250,000	-0-	-0-

24 The Department of Health and Human Services is hereby authorized to  
25 construct a housing facility at the YRTC-Hastings.

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

28 Total expenditures by the Department of Transportation for permanent  
29 and temporary salaries and per diems shall not exceed \$155,441,627 for  
30 FY2025-26. Total expenditures by the Department of Transportation for

1 permanent and temporary salaries and per diems shall not exceed  
2 \$161,284,354 for FY2026-27.

3 There is hereby appropriated for FY2025-26 \$543,900,000 from the  
4 Highway Cash Fund to the Roads Operations Cash Fund, which fund is hereby  
5 appropriated. There is included in the amount appropriated from the  
6 Highway Cash Fund to the Roads Operations Cash Fund for FY2025-26  
7 \$6,312,705 for assistance to the local transit authorities program and  
8 intercity bus system assistance.

9 There is hereby appropriated for FY2026-27 \$550,700,000 from the  
10 Highway Cash Fund to the Roads Operations Cash Fund, which fund is hereby  
11 appropriated. There is included in the amount appropriated from the  
12 Highway Cash Fund to the Roads Operations Cash Fund for FY2026-27  
13 \$6,312,705 for assistance to the local transit authorities program and  
14 intercity bus system assistance.

15 **Sec. 117.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
16 Program No. 26 - Administration and Services

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

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

21 There is included in the appropriation to this program for FY2025-26  
22 \$40,200 Cash Funds for state aid, which shall only be used for such  
23 purpose. There is included in the appropriation to this program for  
24 FY2026-27 \$40,200 Cash Funds for state aid, which shall only be used for  
25 such purpose.

26 **Sec. 118.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
27 Program No. 301 - Public Airports

	FY2025-26	FY2026-27
28 CASH FUND est.	59,348,300	51,348,300
29 PROGRAM TOTAL	59,348,300	51,348,300

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

2 There is included in the appropriation to this program for FY2025-26  
3 \$59,348,300 Cash Funds estimate for state aid, which shall only be used  
4 for such purpose. There is included in the appropriation to this program  
5 for FY2026-27 \$51,348,300 Cash Funds estimate for state aid, which shall  
6 only be used for such purpose.

7 **Sec. 119.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

8 Program No. 305 - Assistance to Local Transit Authorities

9	FY2025-26	FY2026-27
10 CASH FUND	6,312,705	6,312,705
11 PROGRAM TOTAL	6,312,705	6,312,705

12 There is included in the appropriation to this program for FY2025-26  
13 \$6,312,705 Cash Funds for state aid, which shall only be used for such  
14 purpose. There is included within state aid for FY2025-26 \$535,000 Cash  
15 Funds for intercity bus system assistance and \$5,777,705 Cash Funds for  
16 the public transportation assistance program.

17 There is included in the appropriation to this program for FY2026-27  
18 \$6,312,705 Cash Funds for state aid, which shall only be used for such  
19 purpose. There is included within state aid for FY2026-27 \$535,000 Cash  
20 Funds for intercity bus system assistance and \$5,777,705 Cash Funds for  
21 the public transportation assistance program.

22 **Sec. 120.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

23 Program No. 562 - Nebraska Broadband Office

24	FY2025-26	FY2026-27
25 CASH FUND est.	1,720,839	1,721,675
26 FEDERAL FUND est.	139,960,000	93,640,000
27 PROGRAM TOTAL	141,680,839	95,361,675

28 There is included in the appropriation to this program for FY2025-26  
29 \$139,960,000 Federal Funds est. 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 \$93,640,000 Federal Funds est. for state aid, which shall  
2 only be used for such purpose.

3 **Sec. 121.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

4 Program No. 568 - Highway Administration

	FY2025-26	FY2026-27
5 CASH FUND est.	24,560,776	25,451,874
6 PROGRAM TOTAL	24,560,776	25,451,874

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

9 **Sec. 122.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

10 Program No. 569 - Construction

	FY2025-26	FY2026-27
11 CASH FUND est.	1,038,071,186	1,043,564,205
12 PROGRAM TOTAL	1,038,071,186	1,043,564,205

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

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

19 **Sec. 123.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

20 Program No. 572 - Service and Support

	FY2025-26	FY2026-27
21 CASH FUND est.	35,771,658	36,213,768
22 PROGRAM TOTAL	35,771,658	36,213,768

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

25 **Sec. 124.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

26 Program No. 574 - Maintenance

	FY2025-26	FY2026-27
27 CASH FUND est.	191,865,235	196,539,047
28 PROGRAM TOTAL	191,865,235	196,539,047

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

1       **Sec. 125.**   AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

2       Program No. 596 - State-Owned Aircraft

3		FY2025-26	FY2026-27
4	CASH FUND est.	526,142	526,142
5	PROGRAM TOTAL	526,142	526,142

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

7       **Sec. 126.**   AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION

8       Program No. 901 - Facility Improvements

9		FY2025-26	FY2026-27	FUTURE
10	CASH FUND	-0-	4,800,000	-0-
11	PROGRAM TOTAL	-0-	4,800,000	-0-

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

14       Facility improvements – Falls City maintenance project

15       Facility improvements – general maintenance

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

17       Program No. 511 - Veterans' Affairs

18		FY2025-26	FY2026-27
19	GENERAL FUND	56,368,794	58,078,076
20	CASH FUND	16,099,266	16,135,105
21	FEDERAL FUND est.	27,538,678	28,000,305
22	PROGRAM TOTAL	100,006,738	102,213,486
23	SALARY LIMIT	58,565,553	60,047,129

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

27       No. 36 - Departmental Administration

28       No. 37 - Veterans' Cemeteries

29       No. 510 - State Service Office

30       No. 519 - Central Nebraska Veterans' Home

1        No. 520 - Norfolk Veterans' Home

2        No. 521 - Western Nebraska Veterans' Home

3        No. 522 - Eastern Nebraska Veterans' Home

4        **Sec. 128.**    AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

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

6		FY2025-26	FY2026-27
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7	CASH FUND	2,050,000	2,050,000
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8	PROGRAM TOTAL	2,050,000	2,050,000
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9        The unexpended General Fund and Cash Fund appropriation balance  
10       existing on June 30, 2025, is hereby reappropriated.

11       There is included in the appropriation to this program for FY2025-26  
12       \$2,050,000 Cash Funds for state aid, which shall only be used for such  
13       purpose. There is included in the appropriation to this program for  
14       FY2026-27 \$2,050,000 Cash Funds for state aid, which shall only be used  
15       for such purpose.

16       **Sec. 129.**    AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

17       Program No. 306 - Water Well Decommissioning

18		FY2025-26	FY2026-27
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19	CASH FUND	70,000	70,000
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20	PROGRAM TOTAL	70,000	70,000
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21       The unexpended Cash Fund appropriation balance existing on June 30,  
22       2025, is hereby reappropriated.

23       There is included in the appropriation to this program for FY2025-26  
24       \$70,000 Cash Funds, plus any reappropriated amounts, for state aid, which  
25       shall only be used for such purpose. There is included in the  
26       appropriation to this program for FY2026-27 \$70,000 Cash Funds, plus any  
27       reappropriated amounts, for state aid, which shall only be used for such  
28       purpose.

29       **Sec. 130.**    AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

30       Program No. 307 - Nebraska Resources Development Fund



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

3       **Sec. 131.**   AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

4       Program No. 309 - Natural Resources Water Quality Fund

	FY2025-26	FY2026-27
6   CASH FUND	1,187,500	1,187,500
7   PROGRAM TOTAL	1,187,500	1,187,500

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

10       There is included in the appropriation to this program for FY2025-26  
11       \$1,187,500 Cash Funds plus any reappropriated amounts, for state aid,  
12       which shall only be used for such purpose. There is included in the  
13       appropriation to this program for FY2026-27 \$1,187,500 Cash Funds plus  
14       any reappropriated amounts, for state aid, which shall only be used for  
15       such purpose.

16       **Sec. 132.**   AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

17       Program No. 313 - Water Sustainability Fund

	FY2025-26	FY2026-27
19   CASH FUND	-0-	-0-
20   PROGRAM TOTAL	-0-	-0-

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

23       **Sec. 133.**   AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

24       Program No. 314 - Critical Infrastructure Facilities

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

27       **Sec. 134.**   AGENCY NO. 29 – DEPARTMENT OF NATURAL RESOURCES

28       Program No. 319 - Water Projects

	FY2025-26	FY2026-27
30   CASH FUND	65,300,000	62,800,000



1 Funds estimate, for state aid, which shall only be used for such purpose.

2 **Sec. 136.** AGENCY NO. 30 – STATE ELECTRICAL BOARD

3 Program No. 197 - Public Protection

	FY2025-26	FY2026-27
4 CASH FUND	2,758,509	2,825,319
5 PROGRAM TOTAL	2,758,509	2,825,319
6 SALARY LIMIT	1,520,018	1,526,656

8 **Sec. 137.** AGENCY NO. 31 – MILITARY DEPARTMENT

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

10 There is no salary limitation for this program.

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

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

14 **Sec. 138.** AGENCY NO. 31 – MILITARY DEPARTMENT

15 Program No. 192 - Governor's Emergency Program

	FY2025-26	FY2026-27
16 GENERAL FUND	5,000,000	5,000,000
17 CASH FUND est.	250,000	250,000
18 FEDERAL FUND est.	4,500,000	4,500,000
19 PROGRAM TOTAL	9,750,000	9,750,000

21 There is no salary limitation for this program.

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

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

25 There is included in the appropriation to this program for FY2025-26  
26 \$5,000,000 General Funds, \$250,000 Cash Funds estimate, and \$4,500,000  
27 Federal Funds estimate for state aid. There is included in the  
28 appropriation to this program for FY2026-27 \$5,000,000 General Funds,  
29 \$250,000 Cash Funds estimate, and \$4,500,000 Federal Funds estimate for  
30 state aid.

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

4 **Sec. 139.** AGENCY NO. 31 – MILITARY DEPARTMENT

5 Program No. 544 - National and State Guard

6	FY2025-26	FY2026-27
7 GENERAL FUND	4,045,314	4,138,048
8 CASH FUND	475,201	475,201
9 FEDERAL FUND est.	20,442,543	20,681,696
10 PROGRAM TOTAL	24,963,058	25,294,945
11 SALARY LIMIT	9,338,908	9,600,831

12 **Sec. 140.** AGENCY NO. 31 – MILITARY DEPARTMENT

13 Program No. 545 - Emergency Management

14	FY2025-26	FY2026-27
15 GENERAL FUND	1,335,947	1,373,883
16 CASH FUND est.	641,392	648,370
17 FEDERAL FUND est.	3,996,350	4,048,975
18 PROGRAM TOTAL	5,973,689	6,071,228
19 SALARY LIMIT	2,628,350	2,703,609

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

21 There is included in the appropriation to this program for FY2025-26  
22 \$1,570,604 Federal Funds estimate for state aid, which shall only be used  
23 for such purpose. There is included in the appropriation to this program  
24 for FY2026-27 \$1,570,604 Federal Funds estimate for state aid, which  
25 shall only be used for such purpose.

26 **Sec. 141.** AGENCY NO. 31 – MILITARY DEPARTMENT

27 Program No. 548 - Tuition Assistance

28	FY2025-26	FY2026-27
29 GENERAL FUND	1,052,793	1,052,793
30 PROGRAM TOTAL	1,052,793	1,052,793



1	Program No. 554 - Disputed Survey Settlements		
2		FY2025-26	FY2026-27
3	CASH FUND	20,483	20,483
4	PROGRAM TOTAL	20,483	20,483
5	<b>Sec. 145.</b> AGENCY NO. 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS		
6	Program No. 582 - School Land Trust		
7		FY2025-26	FY2026-27
8	CASH FUND est.	21,163,355	21,258,224
9	PROGRAM TOTAL	21,163,355	21,258,224
10	Cash Fund expenditures shall not be limited to the amount shown. The		
11	appropriation contained in this program is provided pursuant to section		
12	72-232.02.		
13	<b>Sec. 146.</b> AGENCY NO. 33 – GAME AND PARKS COMMISSION		
14	Program No. 162 - Environmental Trust		
15		FY2025-26	FY2026-27
16	CASH FUND	26,602,651	26,622,563
17	PROGRAM TOTAL	26,602,651	26,622,563
18	SALARY LIMIT	362,301	373,707
19	There is included in the appropriation to this program for FY2025-26		
20	\$25,750,000 Cash Funds for state aid, which shall only be used for such		
21	purpose. There is included in the appropriation to this program for		
22	FY2026-27 \$25,750,000 Cash Funds for state aid, which shall only be used		
23	for such purpose.		
24	<b>Sec. 147.</b> AGENCY NO. 33 – GAME AND PARKS COMMISSION		
25	Program No. 330 - Habitat Development		
26		FY2025-26	FY2026-27
27	CASH FUND	9,080,148	9,184,398
28	FEDERAL FUND est.	3,900,673	3,900,673
29	PROGRAM TOTAL	12,980,821	13,085,071

1	SALARY LIMIT	2,180,909	2,249,462
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2        There is included in the appropriation to this program for FY2025-26  
3        \$1,725,000 Cash Funds for state aid, which shall only be used for such  
4        purpose. There is included in the appropriation to this program for  
5        FY2026-27 \$1,725,000 Cash Funds for state aid, which shall only be used  
6        for such purpose.

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

8        Program No. 336 - Wildlife Conservation

9		FY2025-26	FY2026-27
10	GENERAL FUND	2,072,461	2,072,461
11	CASH FUND	40,129,225	40,190,922
12	FEDERAL FUND est.	4,276,187	4,284,810
13	PROGRAM TOTAL	46,477,873	46,548,193
14	SALARY LIMIT	19,705,168	20,134,060

15       There is included in the appropriation to this program for FY2025-26  
16       \$585,000 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 \$585,000 Cash Funds for state aid, which shall only be used for  
19       such purpose.

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

21       Program No. 337 - Administration

22		FY2025-26	FY2026-27
23	GENERAL FUND	1,010,596	1,010,596
24	CASH FUND	7,658,999	7,909,159
25	PROGRAM TOTAL	8,669,595	8,919,755
26	SALARY LIMIT	3,987,182	4,112,329

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

28       Program No. 338 - Niobrara Council

29		FY2025-26	FY2026-27
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1	GENERAL FUND	52,500	52,500
2	CASH FUND	1,000	1,000
3	FEDERAL FUND est.	125,000	125,000
4	PROGRAM TOTAL	178,500	178,500

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

7       There is included in the appropriation to this program for FY2025-26  
8       \$52,500 General Funds, \$1,000 Cash Funds, and \$125,000 Federal Funds  
9       estimate for state aid, which shall only be used for such purpose. There  
10      is included in the appropriation to this program for FY2026-27 \$52,500  
11      General Funds, \$1,000 Cash Funds, and \$125,000 Federal Funds estimate for  
12      state aid, which shall only be used for such purpose.

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

14       Program No. 549 - Parks - Administration and Operation

	FY2025-26	FY2026-27
15		
16	GENERAL FUND	2,816,945
17	CASH FUND	35,836,241
18	FEDERAL FUND est.	50,000
19	PROGRAM TOTAL	38,703,186
20	SALARY LIMIT	18,044,762

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

22       Program No. 550 - Planning and Trails Coordination

	FY2025-26	FY2026-27
23		
24	GENERAL FUND	559,668
25	CASH FUND	9,394,449
26	FEDERAL FUND est.	111,172
27	PROGRAM TOTAL	10,065,289
28	SALARY LIMIT	1,231,050

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



1 \$7,750,000 Cash Funds for state aid, which shall only be used for such  
2 purpose. There is included in the appropriation to this program for  
3 FY2026-27 \$7,000,000 Cash Funds for state aid, which shall only be used  
4 for such purpose.

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

8 The unexpended Cash Fund appropriation balance existing on June 30,  
9 2025, is hereby reappropriated, up to \$8,300,000 to fund the MOPAC trail.

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

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

13 Program No. 617 - Engineering and Area Maintenance

	FY2025-26	FY2026-27
14 GENERAL FUND	1,856,948	1,856,948
15 CASH FUND	2,508,986	2,630,144
16 PROGRAM TOTAL	4,365,934	4,487,092
17 SALARY LIMIT	2,277,105	2,346,588

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

20 Program No. 628 - Credit Card Discount Sales

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

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

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

26 Program No. 846 - Nebraska Public Safety Communication System

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

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

2           Program No. 900 - State Park System Facility Improvements

3		FY2025-26	FY2026-27	FUTURE
4	CASH FUND	1,200,000	-0-	-0-
5	PROGRAM TOTAL	1,200,000	-0-	-0-

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

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

9           Program No. 901 - State Parks Facilities Deferred Maintenance

10		FY2025-26	FY2026-27	FUTURE
11	CASH FUND	5,500,000	5,500,000	-0-
12	PROGRAM TOTAL	5,500,000	5,500,000	-0-

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

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

18          Program No. 965 - Water Recreation Enhancement

19		FY2025-26	FY2026-27	FUTURE
20	CASH FUND	-0-	-0-	-0-
21	PROGRAM TOTAL	-0-	-0-	-0-

22          The unexpended Cash Fund appropriation balance existing on June 30,  
23 2025, is hereby reappropriated, up to \$60,082,087 for projects identified  
24 in this section.

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

30          **Sec. 159.**   AGENCY NO. 33 – GAME AND PARKS COMMISSION

1           Program No. 967 - State Park Improvements

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

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

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

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

13          **Sec. 160.**   AGENCY NO. 33 – GAME AND PARKS COMMISSION

14          Program No. 969 - State Recreation Areas

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

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

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

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

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

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

29          **Sec. 161.**   AGENCY NO. 33 – GAME AND PARKS COMMISSION

30          Program No. 971 - Special Use Areas

	FY2025-26	FY2026-27	FUTURE
1			
2 CASH FUND est.	475,000	365,000	-0-
3 PROGRAM TOTAL	475,000	365,000	-0-

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

7 **Sec. 162.** 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 The Game and Parks Commission is hereby authorized to make  
13 improvements to administrative facilities for the Lincoln headquarters  
14 and other district offices.

15 **Sec. 163.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

16 Program No. 973 - Fish Production

	FY2025-26	FY2026-27	FUTURE
17			
18 CASH FUND est.	2,500,000	2,500,000	-0-
19 PROGRAM TOTAL	2,500,000	2,500,000	-0-

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

24 **Sec. 164.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

25 Program No. 975 - Emergency Repairs - Parks

	FY2025-26	FY2026-27	FUTURE
26			
27 CASH FUND	500,000	500,000	-0-
28 PROGRAM TOTAL	500,000	500,000	-0-

29 The Game and Parks Commission is hereby authorized to make emergency  
30 repairs statewide to facilities in the state park system with the

1 appropriation to this program.

2 **Sec. 165.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

3 Program No. 976 - Emergency Repairs - Wildlife

4		FY2025-26	FY2026-27	FUTURE
5	CASH FUND est.	685,000	151,000	-0-
6	PROGRAM TOTAL	685,000	151,000	-0-

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

10 **Sec. 166.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

11 Program No. 979 - Cowboy Trail Emergency Repairs

12		FY2025-26	FY2026-27	FUTURE
13	CASH FUND est.	544,000	250,000	-0-
14	PROGRAM TOTAL	544,000	250,000	-0-

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

17 **Sec. 167.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

18 Program No. 981 - Aquatic Habitat Enhancement and Restoration

19		FY2025-26	FY2026-27	FUTURE
20	CASH FUND	1,500,000	1,500,000	-0-
21	PROGRAM TOTAL	1,500,000	1,500,000	-0-

22 The Game and Parks Commission is hereby authorized to enhance and  
23 rehabilitate aquatic habitat statewide with the appropriation to this  
24 program.

25 **Sec. 168.** AGENCY NO. 33 – GAME AND PARKS COMMISSION

26 It is the intent of the Legislature that the Game and Parks  
27 Commission may apply for and make maximum use of federal funding on all  
28 capital construction projects which are eligible for such assistance. It  
29 is the intent of the Legislature that all funds appropriated to the Game  
30 and Parks Commission for capital construction projects may be spent for

1 the purpose of the original appropriation.

2 **Sec. 169.** AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION

3 Program No. 252 - Library and Information Services

	FY2025-26	FY2026-27
4 GENERAL FUND	3,257,988	3,363,036
5 CASH FUND	45,484	45,484
6 FEDERAL FUND est.	1,150,206	1,187,191
7 PROGRAM TOTAL	4,453,678	4,595,711
8 SALARY LIMIT	2,865,897	2,943,242

10 **Sec. 170.** AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION

11 Program No. 302 - Library Development

	FY2025-26	FY2026-27
12 GENERAL FUND	1,481,153	1,481,153
13 FEDERAL FUND est.	515,030	515,030
14 PROGRAM TOTAL	1,996,183	1,996,183

16 There is included in the appropriation to this program for FY2025-26  
17 \$1,481,153 General Funds and \$515,030 Federal Funds estimate for state  
18 aid, which shall only be used for such purpose. There is included in the  
19 appropriation to this program for FY2026-27 \$1,481,153 General Funds and  
20 \$515,030 Federal Funds estimate for state aid, which shall only be used  
21 for such purpose.

22 **Sec. 171.** AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION

23 Program No. 73 - Licensing and Regulation

	FY2025-26	FY2026-27
24 GENERAL FUND	2,049,807	2,109,807
25 CASH FUND	100,000	100,000
26 PROGRAM TOTAL	2,149,807	2,288,809
27 SALARY LIMIT	1,119,779	1,154,083

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

1           **Sec. 172.**    AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

2           Program No. 74 - Enforcement of Standards - Horseracing

3		FY2025-26	FY2026-27
4	CASH FUND	522,758	531,327
5	PROGRAM TOTAL	522,758	531,327
6	SALARY LIMIT	231,822	236,443

7           **Sec. 173.**    AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

8           Program No. 81 - Racetrack Gaming

9		FY2025-26	FY2026-27
10	CASH FUND	5,948,852	6,126,099
11	PROGRAM TOTAL	5,948,852	6,126,099
12	SALARY LIMIT	3,616,907	3,694,055

13          **Sec. 174.**    AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

14          Program No. 87 - Casino Tax Revenue

15		FY2025-26	FY2026-27
16	CASH FUND est.	20,000,000	20,000,000
17	PROGRAM TOTAL	20,000,000	20,000,000

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

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

24          **Sec. 175.**    AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION

25          Program No. 88 - Horseracing Aid

26		FY2025-26	FY2026-27
27	CASH FUND est.	120,000	120,000
28	PROGRAM TOTAL	120,000	120,000

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

1           There is included in the appropriation to this program for FY2025-26  
2   \$120,000 Cash Funds estimate for state aid, which shall only be used for  
3   such purpose. There is included in the appropriation to this program for  
4   FY2026-27 \$120,000 Cash Funds estimate for state aid, which shall only be  
5   used for such purpose.

6           **Sec. 176.**   AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT

7           Program No. 530 - Court Administration

	FY2025-26	FY2026-27
8		
9   CASH FUND	5,625,320	5,625,320
10   FEDERAL FUND est.	64,358	64,358
11   PROGRAM TOTAL	5,689,678	5,689,678
12   SALARY LIMIT	3,438,044	3,610,406

13          **Sec. 177.**   AGENCY NO. 39 – NEBRASKA BRAND COMMITTEE

14          Program No. 75 - Nebraska Brand Committee

	FY2025-26	FY2026-27
15		
16   CASH FUND	6,567,682	6,802,519
17   PROGRAM TOTAL	6,567,682	6,802,519
18   SALARY LIMIT	4,076,903	4,205,232

19          **Sec. 178.**   AGENCY NO. 40 – NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING  
20   BOARD

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

	FY2025-26	FY2026-27
22		
23   CASH FUND	1,044,970	1,151,294
24   PROGRAM TOTAL	1,044,970	1,151,294
25   SALARY LIMIT	708,887	777,894

26          **Sec. 179.**   AGENCY NO. 41 – STATE REAL ESTATE COMMISSION

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

	FY2025-26	FY2026-27
28		
29   CASH FUND	1,718,907	1,770,297



1	PROGRAM TOTAL	1,718,907	1,770,297
2	SALARY LIMIT	885,285	911,674
3	<b>Sec. 180.</b> AGENCY NO. 45 — BOARD OF BARBER EXAMINERS		
4	Program No. 80 - Enforcement of Standards - Barbering		
5		FY2025-26	FY2026-27
6	CASH FUND	210,264	219,773
7	PROGRAM TOTAL	210,264	219,773
8	SALARY LIMIT	132,674	138,047
9	<b>Sec. 181.</b> AGENCY NO. 46 — DEPARTMENT OF CORRECTIONAL SERVICES		
10	Program No. 200 - Operations		
11		FY2025-26	FY2026-27
12	GENERAL FUND	363,059,147	375,144,831
13	CASH FUND	7,586,125	2,586,125
14	FEDERAL FUND est.	2,299,947	2,300,175
15	REVOLVING FUND est.	22,969,492	23,305,194
16	PROGRAM TOTAL	395,914,711	403,336,325
17	SALARY LIMIT	227,602,622	234,936,292

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

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

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

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

1       No. 370 - Central Office  
2       No. 372 - Nebraska State Penitentiary  
3       No. 373 - Nebraska Center for Women - York  
4       No. 375 - Diagnostic and Evaluation Center  
5       No. 376 - Lincoln Correctional Center  
6       No. 377 - Omaha Correctional Center  
7       No. 386 - McCook Incarceration Work Camp  
8       No. 389 - Adult Parole Program  
9       No. 390 - Federal Surplus Property  
10      No. 391 - Reception and Treatment Center  
11      No. 495 - Department Central Warehouse  
12      No. 563 - Correctional Industries

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

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

17      **Sec. 182.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

18      Program No. 213 - Corrections Workforce Recruitment and Development

	FY2025-26	FY2026-27
20 GENERAL FUND	973,465	973,465
21 PROGRAM TOTAL	973,465	973,465

22      **Sec. 183.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

23      Program No. 214 - Vocational and Life Skills

	FY2025-26	FY2026-27
25 GENERAL FUND	6,251,299	6,313,029
26 CASH FUND	33,500,000	4,800,000
27 REVOLVING FUND	116,450	116,450
28 PROGRAM TOTAL	39,867,749	11,229,479
29 SALARY LIMIT	1,799,490	1,832,706

30      (1) There is included in the appropriation to this program for

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

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

15 (3) It is the intent of the Legislature that \$7,800,000 Cash Funds  
16 of the amount shown as state aid for FY2025-26 and \$4,300,000 Cash Funds  
17 of the amount shown as state aid for FY2026-27 be awarded as grants to  
18 organizations providing the following services: Reentry and restorative  
19 justice programming for adult and juvenile offenders who are committed to  
20 a facility and for adult and juvenile offenders who are released from  
21 commitment; reentry centers; transitional, community, and half-way  
22 housing; supportive permanent housing; wrap-around services; facility-  
23 based programming, including unit-based programing; community  
24 corrections; front-end, middle, and back-end services and interventions;  
25 and family support. Unallocated grant funds held by the Department of  
26 Correctional Services at the end of the fiscal year shall be  
27 reappropriated for the next fiscal year. It is the intent of the  
28 Legislature that grants awarded under this section, except those  
29 described in subsection (2) of this section, be paid in advance on a  
30 monthly basis. The Department of Correctional Services may require  
31 grantees to return unused funds upon documentation that any approved

1 service is not provided or may apply such unused funds to future monthly  
2 payments.

3 (4) There is included in the appropriation to this program for  
4 FY2025-26 \$25,000,000 for grants to eligible entities, including, but not  
5 limited to, community-based organizations, community colleges, federally  
6 recognized Indian tribes, and nonprofit organizations. These entities  
7 shall use the appropriated funds to provide vocational training, life  
8 skills development, programming, and supportive services to adults and  
9 juveniles who are currently incarcerated, individuals who have been  
10 released from incarceration within the preceding eighteen months, and  
11 persons currently under community supervision, whether through probation  
12 or parole. It is the intent of the Legislature to reappropriate any  
13 unexpended Cash Funds for this purpose in the following biennium.

14 (5) The unexpended Cash Fund appropriation balance existing on June  
15 30, 2025, is hereby reappropriated for the purpose of state aid.

16 **Sec. 184.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

17 Program No. 725 - Building Depreciation Charges

18	FY2025-26	FY2026-27
19 GENERAL FUND	71,915	71,915
20 PROGRAM TOTAL	71,915	71,915

21 There is included in the appropriation to this program for FY2025-26  
22 \$71,915 General Funds for state building rental depreciation charges,  
23 which shall only be used for such purpose. There is included in the  
24 appropriation to this program for FY2026-27 \$71,915 General Funds for  
25 state building rental depreciation charges, which shall only be used for  
26 such purpose.

27 **Sec. 185.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

28 Program No. 905 - Correctional Facilities: Site Selection and  
29 Planning

30	FY2025-26	FY2026-27	FUTURE
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1	NEBRASKA CAPITAL			
2	CONSTRUCTION FUND	-0-	-0-	-0-
3	PROGRAM TOTAL	-0-	-0-	-0-

4       The Department of Correctional Services is hereby authorized and  
5 directed to cease all ongoing activities, including planning,  
6 contracting, constructing, and development processes related to the  
7 establishment of a new multi-custody-level correctional facility. The  
8 Department of Correctional Services, in coordination and collaboration  
9 with the Department of Administrative Services, is hereby authorized and  
10 directed to allocate and expend \$100,000,000 for comprehensive  
11 renovation, modernization, and improvement of the existing Nebraska State  
12 Penitentiary, to ensure adequate facilities, enhance operational  
13 efficiencies, and improve the safety, security, and rehabilitation  
14 outcomes at said institution. The unexpended Nebraska Capital  
15 Construction Fund appropriation balance existing on June 30, 2025, up to  
16 \$100,000,000, is hereby reappropriated for the purposes described in this  
17 section.

18       **Sec. 186.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
19       Program No. 912 - Nebraska Correctional Center for Women

20		FY2025-26	FY2026-27	FUTURE
21	NEBRASKA CAPITAL			
22	CONSTRUCTION FUND	-0-	-0-	-0-
23	PROGRAM TOTAL	-0-	-0-	-0-

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

26       The Department of Correctional Services is hereby authorized to  
27 complete repairs on the Nebraska Correctional Center for Women in York,  
28 Nebraska, and to use funds for the construction of vocational and  
29 educational buildings on the facility grounds.

30       **Sec. 187.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

1           Program No. 913 - Security System Upgrades

2		FY2025-26	FY2026-27	FUTURE
3	NEBRASKA CAPITAL			
4	CONSTRUCTION FUND	2,500,000	2,500,000	-0-
5	PROGRAM TOTAL	2,500,000	2,500,000	-0-

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

11           **Sec. 188.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES

12           Program No. 914 - Infrastructure and Maintenance

13		FY2025-26	FY2026-27	FUTURE
14	NEBRASKA CAPITAL			
15	CONSTRUCTION FUND	4,000,000	4,000,000	-0-
16	PROGRAM TOTAL	4,000,000	4,000,000	-0-

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

22           **Sec. 189.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS  
23 COMMISSION

24           Program No. 533 - Network Operations

25		FY2025-26	FY2026-27
26	GENERAL FUND	11,264,473	11,543,452
27	CASH FUND	312,450	312,450
28	PROGRAM TOTAL	11,576,923	11,855,902
29	SALARY LIMIT	3,805,832	3,948,247

30           **Sec. 190.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS

1 COMMISSION

2 Program No. 566 - Public Radio

3		FY2025-26	FY2026-27
4	GENERAL FUND	562,752	573,131
5	CASH FUND	27,647	27,647
6	PROGRAM TOTAL	590,399	600,778
7	SALARY LIMIT	177,351	183,525

8 The limitation on expenditures for permanent and temporary salaries  
9 and per diems contained in this section does not include expenditures  
10 from trust funds.

11 **Sec. 191.** AGENCY NO. 47 — NEBRASKA EDUCATIONAL TELECOMMUNICATIONS  
12 COMMISSION

13 Program No. 925 - Translator Replacement

14		FY2025-26	FY2026-27	FUTURE
15	NEBRASKA CAPITAL			
16	CONSTRUCTION FUND	150,000	-0-	-0-
17	PROGRAM TOTAL	150,000	-0-	-0-

18 The Nebraska Educational Telecommunications Commission is hereby  
19 authorized to convert three existing VHF television translators to UHF in  
20 northwestern Nebraska.

21 **Sec. 192.** AGENCY NO. 48 — COORDINATING COMMISSION FOR POSTSECONDARY  
22 EDUCATION

23 Program No. 640 - Postsecondary Education Coordination

24		FY2025-26	FY2026-27
25	GENERAL FUND	1,680,616	1,659,939
26	CASH FUND	61,277	63,184
27	PROGRAM TOTAL	1,741,893	1,723,123
28	SALARY LIMIT	1,645,677	1,184,173

29 There is included in the appropriation to this program for FY2025-26  
30 an estimated \$115,000 General Funds and for FY2026-27 an estimated

1 \$115,000 General Funds for Midwestern Higher Education Compact state  
2 membership dues.

3 **Sec. 193.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
4 EDUCATION

5 Program No. 690 - Nebraska Opportunity Grant Program

	FY2025-26	FY2026-27
6 GENERAL FUND	7,093,430	7,093,430
7 CASH FUND	17,854,872	17,854,872
8 PROGRAM TOTAL	24,948,302	24,948,302

10 There are no personal services included in the appropriations in  
11 this section.

12 There is included in the appropriation to this program for FY2025-26  
13 \$7,093,430 General Funds and \$17,854,872 Cash Funds for state aid, which  
14 shall only be used for such purpose. There is included in the  
15 appropriation to this program for FY2026-27 \$7,093,430 General Funds and  
16 \$17,854,872 Cash Funds for state aid, which shall only be used for such  
17 purpose.

18 **Sec. 194.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
19 EDUCATION

20 Program No. 691 - Access College Early Scholarship Program

	FY2025-26	FY2026-27
21 GENERAL FUND	1,500,000	1,500,000
22 PROGRAM TOTAL	1,500,000	1,500,000

24 There are no personal services included in the appropriations in  
25 this section.

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

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



1    \$1,400,000 General Funds for state aid, which shall only be used for such  
2    purpose. There is included in the appropriation to this program for  
3    FY2026-27 \$1,500,000 General Funds for state aid, which shall only be  
4    used for such purpose.

5            **Sec. 195.**    AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
6    EDUCATION

7            Program No. 692 - Higher Education Financial Aid

8	FY2025-26	FY2026-27
9    GENERAL FUND	8,000,000	8,000,000
10   CASH FUND	4,898,323	4,905,835
11   PROGRAM TOTAL	12,896,217	12,901,721
12   SALARY LIMIT	220,531	226,984

13           There is included in the appropriation to this program for FY2025-26  
14    \$8,000,000 General Funds for state aid, which shall only be used for such  
15    purpose. There is included in the appropriation to this program for  
16    FY2026-27 \$8,000,000 General Funds 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 \$8,000,000 General Funds for state aid for Nebraska Career  
20    Scholarships, of which \$4,000,000 shall be allocated to community  
21    colleges and \$4,000,000 shall be allocated to private nonprofit Nebraska  
22    postsecondary institutions. There is included in the amount shown as aid  
23    for this program for FY2026-27 \$8,000,000 General Funds for state aid for  
24    Nebraska Career Scholarships, of which \$4,000,000 shall be allocated to  
25    community colleges and \$4,000,000 shall be allocated to private nonprofit  
26    Nebraska postsecondary institutions.

27           There is included in the appropriation to this program for FY2025-26  
28    \$4,555,200 Cash Funds for state aid, which shall only be used for such  
29    purpose. There is included in the appropriation to this program for  
30    FY2026-27 \$4,555,200 Cash Funds for state aid, which shall only be used

1 for such purpose.

2       **Sec. 196.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY  
3 EDUCATION

4       Program No. 695 - Guaranty Recovery Program

	FY2025-26	FY2026-27
5		
6 CASH FUND	8,000	8,000
7 PROGRAM TOTAL	8,000	8,000

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

13       **Sec. 197.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE  
14 COLLEGES

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

	FY2025-26	FY2026-27
16		
17 GENERAL FUND	78,245,018	83,088,907
18 CASH FUND est.	47,058,529	47,058,529
19 FEDERAL FUND est.	52,120,000	52,120,000
20 REVOLVING FUND est.	10,564,000	10,564,000
21 PROGRAM TOTAL	199,405,396	199,446,941

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

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

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

8           (4) There is included in the appropriation to this program for  
9 FY2025-26 \$525,981 General Funds for tuition waivers pursuant to the  
10 First Responders Recruitment and Retention Act, the In the Line of Duty  
11 Dependent Education Act, and sections 80-411 and 80-901, which shall only  
12 be used for such purpose. There is included in the appropriation to this  
13 program for FY2026-27 \$567,191 General Funds for tuition waivers pursuant  
14 to the First Responders Recruitment and Retention Act, the In the Line of  
15 Duty Dependent Education Act, and sections 80-411 and 80-901, which shall  
16 only be used for such purpose.

17           (5) It is the intent of the Legislature that upon the approval of  
18 the Board of Trustees of the Nebraska State Colleges, the System Office  
19 of the Nebraska State Colleges may divide and distribute the funds  
20 appropriated to this program among Chadron State College, Peru State  
21 College, Wayne State College, and the System Office of the Nebraska State  
22 Colleges.

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

27           (7) The Legislature reaffirms its intent to utilize the Nebraska  
28 Educational Data System created by Laws 1978, LB 897, to support the  
29 appropriations and oversight process for postsecondary education. It is  
30 further the intent of the Legislature that all institutions provide the  
31 data in the precise formats required by the Coordinating Commission for

1 Postsecondary Education.

2 (8) The Legislature reaffirms its commitment to long-range and  
3 short-range computer planning by the Nebraska state colleges. It is the  
4 intent of the Legislature that comprehensive computer plans of the  
5 Nebraska state colleges be updated biennially and submitted to the  
6 Legislative Fiscal Analyst, the Department of Administrative Services,  
7 and the Coordinating Commission for Postsecondary Education on or before  
8 October 15 of each odd-numbered year. The plans required to be submitted  
9 to the Legislative Fiscal Analyst by this section shall be submitted  
10 electronically.

11 (9) The Department of Administrative Services shall monitor the  
12 appropriations and expenditures of the Board of Trustees of the Nebraska  
13 State Colleges, Agency No. 50-0, and the Nebraska State Colleges, Agency  
14 Nos. 50-1, 50-3, and 50-4, according to NCHEMS-Program Classification  
15 Structure, Second Edition. Expenditure authority shall be limited to  
16 program appropriations.

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

21 **Sec. 198.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE  
22 COLLEGES

23 Program No. 903 - State College Facilities - Sports Facilities  
24 Projects

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

28 The Board of Trustees of the Nebraska State Colleges is hereby  
29 authorized to renovate and construct or improve facilities for  
30 intercollegiate athletics and student fitness, recreation, and sport

1 activities at the Nebraska State Colleges.

2       **Sec. 199.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE  
3 COLLEGES

4       Program No. 919 - State College Facilities Program

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

9       The Legislature hereby acknowledges and reaffirms the directive made  
10 by sections 85-423, 85-424, and 85-425, which authorizes the Board of  
11 Trustees of the Nebraska State Colleges to make expenditures from the  
12 State College Facilities Program exclusively for projects outlined in  
13 section 85-424.

14       **Sec. 200.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE  
15 COLLEGES

16       Program No. 920 - Board Facilities Fee Fund Projects

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

20       The Legislature hereby acknowledges and reaffirms provisions of  
21 section 85-328 which authorize amounts accumulated in the State College  
22 Capital Improvement Fee Fund to be expended for the purpose of paying the  
23 cost of capital improvement projects approved by the Board of Trustees of  
24 the Nebraska State Colleges for facilities on campuses or lands owned or  
25 controlled by the board.

26       **Sec. 201.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE  
27 COLLEGES

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

	FY2025-26	FY2026-27	FUTURE
29 GENERAL FUND	2,216,000	2,216,000	17,728,000



1 may schedule contractual payments on a monthly, quarterly, or semiannual  
2 basis consistent with the state fiscal year. On or before August 31,  
3 2035, any funds appropriated from the General Fund for the project held  
4 in the state treasury and held by any trustee which are not necessary to  
5 meet the terms of any long-term financing agreements entered into  
6 pursuant to this section shall be transferred to the General Fund.

7 The Legislature finds and determines that the Math Science Building  
8 project is of critical importance to the State of Nebraska. It is the  
9 intent of the Legislature that the appropriations for the Math Science  
10 Building project shall not be reduced until all contracts and securities  
11 relating to the construction and financing of the Math Science Building  
12 project is completed or paid but in no case shall such appropriations  
13 extend beyond the fiscal year ending June 30, 2035.

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

19 **Sec. 202.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

20 Program No. 781 - University - Administration

21 (1) There is hereby appropriated to the Board of Regents of the  
22 University of Nebraska for expenditure and distribution to the campuses  
23 by the University of Nebraska Central Administration the following sums  
24 of money.

25	FY2025-26	FY2026-27
26 GENERAL FUND	723,151,935	723,231,169
27 PROGRAM TOTAL	716,615,935	716,615,935

28 (2) There is included in the appropriation to this program for  
29 FY2025-26 \$8,000,000 General Funds for state aid for Nebraska Career  
30 Scholarships, which shall only be used for such purpose. There is

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

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

7 (4) It is intended that the University of Nebraska Central  
8 Administration, upon approval of the Board of Regents of the University  
9 of Nebraska, divide and distribute the funds appropriated in this section  
10 among all the campuses and the central administration, including the  
11 Nebraska College of Technical Agriculture at Curtis. At the direction of  
12 the board, these funds may be supplemented by Cash Funds, Federal Funds,  
13 Revolving Funds, and Trust Funds.

14 (5) There is included in the appropriation to this program for  
15 FY2025-26 an estimated \$3,938,360 General Funds and for FY2026-27 an  
16 estimated \$3,938,360 General Funds for the Nebraska College of Technical  
17 Agriculture at Curtis.

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

22 (7) There is included in the appropriation to this program for  
23 FY2025-26 \$1,800,000 General Funds and for FY2026-27 \$1,800,000 General  
24 Funds for pediatric cancer of which \$1,500,000 per year is for pediatric  
25 cancer research and \$300,000 per year is for pediatric cancer  
26 specialists.

27 (8) There is included in the appropriation to this program \$400,000  
28 General Funds for FY2025-26 and \$400,000 General Funds for FY2026-27 for  
29 the University of Nebraska to partner with the Department of Correctional  
30 Services, the regional centers, or both to develop and offer programs for  
31 students studying to become behavioral health professionals. Such



1 programs shall include clinical rotations at the Department of  
2 Correctional Services, the regional center, or both, clinical  
3 supervision, stipends, and student coordination and recruitment services.  
4 The University of Nebraska shall include a report on the outcomes of such  
5 recruitment efforts with its biennial budget request submitted in 2026  
6 and 2028. The reports shall include information on whether the students  
7 that participated in the clinical rotations subsequently worked in  
8 Nebraska as behavioral health professionals.

9 (9) There is included in the appropriation to this program for  
10 FY2025-26 \$500,000 General Funds for the Robert B. Daugherty Water for  
11 Food Global Institute to support water and agricultural research and  
12 existing collaborative initiatives to implement best practices in water  
13 conservation. There is included in the appropriation to this program for  
14 FY2026-27 \$500,000 General Funds for the Robert B. Daugherty Water for  
15 Food Global Institute to support water and agricultural research and  
16 existing collaborative initiatives to implement best practices in water  
17 conservation.

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

21 (11) There is included in the appropriation to this program for  
22 FY2025-26 \$6,536,000 General Funds for tuition waivers pursuant to the  
23 First Responders Recruitment and Retention Act, the In the Line of Duty  
24 Dependent Education Act, and sections 80-411 and 80-901, which shall only  
25 be used for such purpose. There is included in the appropriation to this  
26 program for FY2026-27 \$6,615,504 General Funds for tuition waivers  
27 pursuant to the First Responders Recruitment and Retention Act, the In  
28 the Line of Duty Dependent Education Act, and sections 80-411 and 80-901,  
29 which shall only be used for such purpose.

30 (12) It is the intent of the Legislature that the Institute of  
31 Agriculture and Natural Resources and the Cooperative Extension Service

1 are treated fairly in the University of Nebraska 2025-2027 biennial  
2 budget-setting process.

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

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

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

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

13 (14) It is intended that:

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

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

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

31 (d) Comprehensive computer plans at the University of Nebraska shall

1 be biennially updated and submitted to the Legislative Fiscal Analyst and  
2 to the budget division of the Department of Administrative Services on or  
3 before September 1 of odd-numbered years; and

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

13 **Sec. 203.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

14 Program No. 906 - NU Facilities Renewal

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

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

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

1 facilities.

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

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

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

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

31 (7) The Board of Regents of the University of Nebraska shall provide

1 to the Task Force for Building Renewal semiannual reports concerning the  
2 status of each project receiving funding from this program.

3 **Sec. 204.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

4 Program No. 920 - University of Nebraska Facilities Program

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

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

14 **Sec. 205.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA

15 Program No. 959 - Nursing and Allied Health Residential Facilities

16		FY2025-26	FY2026-27	FUTURE
17	GENERAL FUND	250,000	-0-	15,000,000
18	PROGRAM TOTAL	250,000	-0-	15,000,000

19 (1) There is included in the appropriation to this program for  
20 FY2025-26 \$250,000 General Funds and for FY2026-27 \$-0- General Funds for  
21 a study relating to design and construction of residential facilities for  
22 students in nursing and allied health professions in Norfolk, Nebraska.

23 (2) It is the intent of the Legislature to provide annual  
24 appropriations for the purpose of designing and constructing residential  
25 facilities for students in nursing and allied health professions in  
26 Norfolk, Nebraska, beginning in FY2027-28 in the amount of \$750,000 per  
27 fiscal year for twenty years.

28 (3) It is the intent of the Legislature that the Board of Regents  
29 may enter into long-term financing contracts with any person, firm, or  
30 corporation for the project pursuant to sections 85-401 to 85-411.

6           **Sec. 206.**   AGENCY NO. 52 – NEBRASKA STATE FAIR BOARD  
7           Program No. 694 - State Fair Support and Improvement

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

14		FY2025 -26	FY2026-27
15	CASH FUND	486,797	502,236
16	PROGRAM TOTAL	486,797	502,236
17	SALARY LIMIT	254,355	262,040

22       **Sec. 208.**   AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY  
23       Program No. 561 - Semiquincentennial Commission

27       **Sec. 209.**   AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY  
28       Program No. 648 - Nebraska State Historical Society

29		FY2025-26	FY2026-27
30	GENERAL FUND	5,286,038	5,286,038

1	CASH FUND	3,225,382	3,485,799
2	FEDERAL FUND est.	987,580	1,030,275
3	PROGRAM TOTAL	9,499,000	9,802,112
4	SALARY LIMIT	5,108,247	5,108,247

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

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

17       There is included in the appropriation to this program for FY2025-26  
18 \$100,000 Federal Funds estimate for state aid, which shall only be used  
19 for such purpose. There is included in the appropriation to this program  
20 for FY2026-27 \$100,000 Federal Funds estimate for state aid, which shall  
21 only be used for such purpose.

22       There is included in the appropriation to this program for FY2025-26  
23 \$25,000 General Funds and for FY2026-27 \$25,000 General Funds to carry  
24 out obligations of the agency under the Unmarked Human Burial Sites and  
25 Skeletal Remains Protection Act, which shall only be used for such  
26 purpose.

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

30       Appropriations shall only be expended for the operation,



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

4       **Sec. 210.**   AGENCY NO. 56 — NEBRASKA WHEAT DEVELOPMENT, UTILIZATION,  
5 AND MARKETING BOARD

6       Program No. 381 - Nebraska Wheat Development, Utilization, and  
7 Marketing Board

	FY2025-26	FY2026-27
8 CASH FUND	1,697,031	1,709,812
10 PROGRAM TOTAL	1,697,031	1,709,812
11 SALARY LIMIT	304,107	313,126

12       **Sec. 211.**   AGENCY NO. 57 — NEBRASKA OIL AND GAS CONSERVATION  
13 COMMISSION

14       Program No. 335 - Oil and Gas Conservation

	FY2025-26	FY2026-27
15 GENERAL FUND	-0-	-0-
16 CASH FUND	1,434,241	1,471,352
17 FEDERAL FUND est.	87,133	89,360
18 PROGRAM TOTAL	1,521,374	1,560,712
19 SALARY LIMIT	948,294	978,150

21       **Sec. 212.**   AGENCY NO. 58 — BOARD OF ENGINEERS AND ARCHITECTS

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

	FY2025-26	FY2026-27
23 CASH FUND	993,075	1,025,208
24 PROGRAM TOTAL	993,075	1,025,208
25 SALARY LIMIT	516,562	531,956

27       **Sec. 213.**   AGENCY NO. 59 — BOARD OF GEOLOGISTS

28       Program No. 159 - Enforcement of Standards - Geologists

	FY2025-26	FY2026-27
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1	CASH FUND	35,324	35,892
2	PROGRAM TOTAL	35,324	35,892
3	<b>Sec. 214.</b> AGENCY NO. 60 — NEBRASKA ETHANOL BOARD		
4	Program No. 516 - Ethanol		
5		FY2025-26	FY2026-27
6	CASH FUND	872,078	891,276
7	PROGRAM TOTAL	872,078	891,276
8	SALARY LIMIT	313,063	324,845
9	<b>Sec. 215.</b> AGENCY NO. 61 — NEBRASKA DAIRY INDUSTRY DEVELOPMENT BOARD		
10	Program No. 114 - Nebraska Dairy Industry Development Board		
11		FY2025-26	FY2026-27
12	CASH FUND	1,640,000	1,640,000
13	PROGRAM TOTAL	1,640,000	1,640,000
14	<b>Sec. 216.</b> AGENCY NO. 62 — STATE BOARD OF EXAMINERS FOR LAND		
15	SURVEYORS		
16	Program No. 83 - Enforcement of Standards - Land Surveyors		
17		FY2025-26	FY2026-27
18	CASH FUND	30,874	30,874
19	PROGRAM TOTAL	30,874	30,874
20	<b>Sec. 217.</b> AGENCY NO. 63 — NEBRASKA STATE BOARD OF PUBLIC		
21	ACCOUNTANCY		
22	Program No. 84 - Enforcement of Standards - Public Accountancy		
23		FY2025-26	FY2026-27
24	CASH FUND	496,109	507,807
25	PROGRAM TOTAL	496,109	507,807
26	SALARY LIMIT	255,947	263,456
27	<b>Sec. 218.</b> AGENCY NO. 64 — NEBRASKA STATE PATROL		
28	Program No. 100 - Public Protection		
29		FY2025-26	FY2026-27

1	GENERAL FUND	89,800,621	90,384,506
2	CASH FUND	10,405,534	10,332,992
3	FEDERAL FUND est.	1,032,003	1,177,933
4	PROGRAM TOTAL	101,238,158	101,895,431
5	SALARY LIMIT	59,391,534	60,834,142

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

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. 189 - Command and Support

12       No. 190 - Criminal Investigations

13       No. 195 - Road Operations

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

27       There is included in the appropriation to this program for FY2025-26  
28 \$489,979 Cash Funds and for FY2026-27 \$489,979 Cash Funds, which  
29 appropriation amounts shall only be expended to provide law enforcement  
30 coverage along state road construction zones. The Department of

1 Transportation shall contract with the Nebraska State Patrol for such law  
2 enforcement coverage and shall pay for such services from the Roads  
3 Operations Cash Fund to the Nebraska State Patrol Cash Fund in four equal  
4 quarterly amounts to be transferred by the State Treasurer on or before  
5 July 15, October 15, January 15, and April 15, for both FY2025-26 and  
6 FY2026-27.

7 **Sec. 219.** AGENCY NO. 64 – NEBRASKA STATE PATROL

8 Program No. 205 - Carrier Enforcement

	FY2025-26	FY2026-27
9 CASH FUND	13,382,582	13,710,157
10 FEDERAL FUND est.	4,072,054	4,220,536
11 PROGRAM TOTAL	17,454,636	17,930,693
12 SALARY LIMIT	11,103,091	11,335,154

14 **Sec. 220.** AGENCY NO. 64 – NEBRASKA STATE PATROL

15 Program No. 325 - Operational Improvements

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

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

30 As funds become available, the Superintendent of Law Enforcement and

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

10 **Sec. 221.** AGENCY NO. 64 – NEBRASKA STATE PATROL

11 Program No. 630 - State Capitol Security

12	FY2025-26	FY2026-27
13 GENERAL FUND	297,684	297,684
14 REVOLVING FUND	1,986,146	2,052,504
15 PROGRAM TOTAL	2,283,830	2,350,188
16 SALARY LIMIT	1,318,550	1,353,911

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

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

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

27 **Sec. 222.** AGENCY NO. 64 – NEBRASKA STATE PATROL

28 Program No. 850 - Nebraska Public Safety Communication System

29	FY2025-26	FY2026-27
30 GENERAL FUND	1,438,860	1,760,260

1	CASH FUND	5,976,771	5,575,496
2	PROGRAM TOTAL	7,415,631	7,335,756
3	SALARY LIMIT	251,250	257,968

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

6       **Sec. 223.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

7       Program No. 49 - Departmental Administration

8		FY2025-26	FY2026-27
9	REVOLVING FUND	4,869,272	5,023,675
10	PROGRAM TOTAL	4,869,272	5,023,675
11	SALARY LIMIT	3,025,193	3,106,128

12       **Sec. 224.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

13       Program No. 171 - Materiel Division

14		FY2025-26	FY2026-27
15	CASH FUND	98,711	98,711
16	REVOLVING FUND	19,008,499	19,342,886
17	PROGRAM TOTAL	19,107,210	19,441,597
18	SALARY LIMIT	3,903,389	3,994,293

19       **Sec. 225.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

20       Program No. 174 - OCIO Operations

21		FY2025-26	FY2026-27
22	REVOLVING FUND	133,742,982	135,160,597
23	PROGRAM TOTAL	133,742,982	135,160,597
24	SALARY LIMIT	32,681,705	33,767,981

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

28       No. 101 - Chief Information Officer

29       No. 170 - Statewide Computer Network

1	No. 172 - Information Management Services		
2	No. 173 - Communications Division		
3	No. 245 - Public Safety Communications System		
4	<b>Sec. 226.</b> AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES		
5	Program No. 180 - Transportation Services Bureau		
6		FY2025-26	FY2026-27
7	REVOLVING FUND	11,987,494	12,303,907
8	PROGRAM TOTAL	11,987,494	12,303,907
9	SALARY LIMIT	690,397	710,222
10	<b>Sec. 227.</b> AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES		
11	Program No. 509 - Budget Division		
12		FY2025-26	FY2026-27
13	GENERAL FUND	1,990,412	1,990,412
14	PROGRAM TOTAL	1,990,412	1,990,412
15	SALARY LIMIT	1,489,461	1,536,345
16	The unexpended General Fund appropriation balance existing on June		
17	30, 2025, is hereby reappropriated.		
18	<b>Sec. 228.</b> AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES		
19	Program No. 535 - Risk Management Division		
20		FY2025-26	FY2026-27
21	REVOLVING FUND	537,315	547,513
22	PROGRAM TOTAL	537,315	547,513
23	SALARY LIMIT	223,667	227,870
24	<b>Sec. 229.</b> AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES		
25	Program No. 560 - State Building Division		
26		FY2025-26	FY2026-27
27	GENERAL FUND	730,055	230,055
28	CASH FUND	933,457	933,457
29	REVOLVING FUND	93,376,511	53,804,745

1	PROGRAM TOTAL	95,040,023	54,968,257
2	SALARY LIMIT	8,931,004	9,140,423

3       There is included in the appropriation to this program for FY2025-26  
4 \$500,000 Cash Funds as state aid for a grant to a state-owned cemetery  
5 for sediment control and storm water projects.

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

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

12       (2) Divide the amount of tenant-occupied gross square feet of  
13 Ferguson House space by the Ferguson House gross square feet of total  
14 space; and

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

17       **Sec. 230.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

18       Program No. 567 - Accounting Division

19		FY2025-26	FY2026-27
20	REVOLVING FUND	11,390,051	11,545,795
21	PROGRAM TOTAL	11,390,051	11,545,795
22	SALARY LIMIT	3,318,818	3,412,200

23       **Sec. 231.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

24       Program No. 573 - Task Force for Building Renewal

25		FY2025-26	FY2026-27
26	CASH FUND	598,814	610,199
27	PROGRAM TOTAL	598,814	610,199
28	SALARY LIMIT	422,347	430,503

29       **Sec. 232.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

30       Program No. 591 - Tort Claims



	FY2025-26	FY2026-27
1		
2 GENERAL FUND	210,000	210,000
3 CASH FUND	170,000	170,000
4 PROGRAM TOTAL	380,000	380,000

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

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

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

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

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

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

27 It is the intent of the Legislature that transfers specified in this  
28 section for FY2026-27 be adjusted by the One Hundred Ninth Legislature,  
29 Second Session, 2026, in accordance with information available after July  
30 1, 2025.

1           **Sec. 233.**    AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

2           Program No. 592 - Indemnification Claims

3		FY2025-26	FY2026-27
4	GENERAL FUND	750,000	750,000
5	REVOLVING FUND	150,000	150,000
6	PROGRAM TOTAL	900,000	900,000

7           **Sec. 234.**    AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

8           Program No. 593 - Workers' Compensation Claims

9		FY2025-26	FY2026-27
10	REVOLVING FUND	22,952,296	22,952,296
11	PROGRAM TOTAL	22,952,296	22,952,296

12           It is the intent of the Legislature that state agencies, boards, and  
13   commissions make the workers' compensation insurance premium payments to  
14   the Workers' Compensation Claims Revolving Fund, which are hereby  
15   appropriated for FY2025-26 in this program under the authority of  
16   sections 81-8,239.02 and 81-8,239.03, to the risk management and state  
17   claims division no later than August 1, 2025, or in four equal payments  
18   on August 1, October 1, January 1, and April 1, at the discretion of the  
19   Risk Manager.

20           It is the intent of the Legislature that state agencies, boards, and  
21   commissions make the workers' compensation insurance premium payments to  
22   the Workers' Compensation Claims Revolving Fund, which are hereby  
23   appropriated for FY2026-27 in this program under the authority of  
24   sections 81-8,239.02 and 81-8,239.03, to the risk management and state  
25   claims division no later than August 1, 2026, or in four equal payments  
26   on August 1, October 1, January 1, and April 1, at the discretion of the  
27   Risk Manager.

28           There is included in the appropriation to this program for FY2025-26  
29   an amount not to exceed \$25,000 Revolving Funds, which may be used to  
30   contract for rehabilitation services to assist worker rehabilitation in

1 relation to workers' compensation cases. There is included in the  
2 appropriation to this program for FY2026-27 an amount not to exceed  
3 \$25,000 Revolving Funds, which may be used to contract for rehabilitation  
4 services to assist worker rehabilitation in relation to workers'  
5 compensation cases.

6 **Sec. 235.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

7 Program No. 594 - State Insurance

	FY2025-26	FY2026-27
8		
9 REVOLVING FUND	13,544,411	13,544,411
10 PROGRAM TOTAL	13,544,411	13,544,411

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

13 **Sec. 236.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

14 Program No. 605 - Personnel Division

	FY2025-26	FY2026-27
15		
16 GENERAL FUND	1,592,263	1,592,263
17 REVOLVING FUND	9,549,565	9,549,565
18 PROGRAM TOTAL	11,141,828	11,141,828
19 SALARY LIMIT	8,303,408	8,343,835

20 **Sec. 237.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

21 Program No. 606 - Benefits Administration

	FY2025-26	FY2026-27
22		
23 CASH FUND	2,742,818	2,768,803
24 PROGRAM TOTAL	2,742,818	2,768,803
25 SALARY LIMIT	402,096	414,419

26 **Sec. 238.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

27 Program No. 608 - Employee Relations Division

	FY2025-26	FY2026-27
28		
29 GENERAL FUND	379,680	382,204

1	PROGRAM TOTAL	379,680	382,204
2	SALARY LIMIT	279,721	289,634

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

5       **Sec. 239.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

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

7		FY2025-26	FY2026-27
8	GENERAL FUND	5,198,748	5,525,427
9	CASH FUND	60,243	60,243
10	REVOLVING FUND	4,750	4,750
11	PROGRAM TOTAL	5,263,741	5,590,420
12	SALARY LIMIT	1,887,562	1,935,952

13       The unexpended General Fund appropriation balance existing on June  
14 30, 2025, is hereby reappropriated. It is the intent of the Legislature  
15 that any reappropriated balance, other than Capitol Heating, Ventilating,  
16 and Air Conditioning Systems Replacement project manager reappropriation,  
17 be used for unexpected increases in utility expenses.

18       **Sec. 240.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

19       Program No. 901 - State Capitol Improvements

20		FY2025-26	FY2026-27	FUTURE
21	CASH FUND	-0-	1,000,000	9,000,000
22	PROGRAM TOTAL	-0-	1,000,000	9,000,000

23       The Office of the Nebraska Capitol Commission is hereby authorized  
24 to complete projects for the restoration, preservation, and enhancement  
25 of the State Capitol and its grounds as outlined in section 72-2211.

26       **Sec. 241.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

27       Program No. 922 - Capitol Heating, Ventilating, and Air Conditioning  
28 Systems Replacement

29		FY2025-26	FY2026-27	FUTURE
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1 NEBRASKA CAPITAL

2 CONSTRUCTION FUND 33,333,886 -0- -0-

3 PROGRAM TOTAL 33,333,886 -0- -0-

4 The Legislature hereby acknowledges and reaffirms the directive made  
5 by Laws 2014, LB905, which authorizes the Office of the Nebraska Capitol  
6 Commission to continue planning for and undertake replacement of the  
7 existing heating, ventilating, and air conditioning systems serving the  
8 Nebraska State Capitol as well as associated infrastructure, fire  
9 protection, life safety, and architectural improvements identified in the  
10 Nebraska State Capitol HVAC Master Plan Amendment, dated September 20,  
11 2013. The total project cost, including the appropriation in Program  
12 number 685 for the Capitol Heating, Ventilating, and Air Conditioning  
13 Systems Replacement project manager, shall not exceed \$158,743,113.

14 **Sec. 242.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

15 Program No. 940 - Task Force for Building Renewal

16	FY2025-26	FY2026-27	FUTURE
17 CASH FUND	21,273,930	21,273,930	42,547,860
18 PROGRAM TOTAL	21,273,930	21,273,930	42,547,860

19 The Legislature hereby acknowledges and reaffirms the directive made  
20 by section 77-2602, which is to place amounts from the special privilege  
21 tax on cigarettes in the Building Renewal Allocation Fund for FY1997-98  
22 and continuing each fiscal year until all the purposes of the Deferred  
23 Building Renewal Act have been fulfilled. The Legislature hereby further  
24 acknowledges and reaffirms directives made by sections 81-188.01,  
25 81-188.03, and 81-188.05 to utilize amounts from certain depreciation  
26 charges credited to the State Building Renewal Assessment Fund,  
27 University Building Renewal Assessment Fund, and State College Building  
28 Renewal Assessment Fund for purposes as provided in the Deferred Building  
29 Renewal Act.

30 The appropriation to this program is for the purpose of carrying out

1 the provisions of the Deferred Building Renewal Act, which includes  
2 deferred repair, fire and life safety projects, and compliance with the  
3 federal Americans with Disabilities Act (ADA) of 1990. Funds may also be  
4 spent on projects related to energy conservation. There is hereby  
5 appropriated any available federal funds, plus investment income thereon,  
6 for this program for FY2025-26 and FY2026-27. There is included in the  
7 appropriation to this program for FY2025-26 an amount not to exceed  
8 \$200,000 cash funds and for FY2026-27 an amount not to exceed \$200,000  
9 cash funds for building maintenance and renewal training, roof scans and  
10 other testing procedures, and consulting work.

11 The funds appropriated in this section for actual deferred repair,  
12 fire and life safety, compliance with the federal Americans with  
13 Disabilities Act of 1990, and energy conservation shall be matched by  
14 federal, private, and agency General, Cash, and Revolving Funds as  
15 determined by the Task Force for Building Renewal.

16 None of the funds appropriated to this program shall be used for  
17 operating budget compliance with the federal Americans with Disabilities  
18 Act of 1990. Expenditures for deferred repair, fire and life safety  
19 projects, and compliance with the federal Americans with Disabilities Act  
20 of 1990 may be made through the same program on the Allotment Status  
21 Report in the Nebraska Information System, except that expenditures for  
22 deferred repair, fire and life safety projects, and compliance with the  
23 federal Americans with Disabilities Act of 1990 shall each be kept  
24 separate by subprogram on the Budget Status Report in the Nebraska  
25 Information System or through the use of the Grant Project Status Report  
26 or some other accounting mechanism.

27 **Sec. 243.** AGENCY NO. 66 – ABSTRACTERS BOARD OF EXAMINERS

28 Program No. 58 - Enforcement of Standards - Abstracters

29	FY2025-26	FY2026-27
30 CASH FUND	56,266	56,266

1	PROGRAM TOTAL	56,266	56,266
2	SALARY LIMIT	32,066	32,066
3	<b>Sec. 244.</b> AGENCY NO. 67 – EQUAL OPPORTUNITY COMMISSION		
4	Program No. 59 - Enforcement of Standards		
5		FY2025-26	FY2026-27
6	GENERAL FUND	1,500,988	1,547,076
7	FEDERAL FUND est.	1,107,432	1,150,189
8	PROGRAM TOTAL	2,608,420	2,697,265
9	SALARY LIMIT	1,687,153	1,787,215
10	<b>Sec. 245.</b> AGENCY NO. 68 – COMMISSION ON LATINO-AMERICANS		
11	Program No. 537 - Commission on Latino-Americans		
12		FY2025-26	FY2026-27
13	GENERAL FUND	304,402	309,869
14	CASH FUND	5,000	5,000
15	PROGRAM TOTAL	309,402	314,869
16	SALARY LIMIT	212,590	216,015
17	The unexpended General Fund appropriation balance existing on June		
18	30, 2025, is hereby reappropriated.		
19	<b>Sec. 246.</b> AGENCY NO. 69 – NEBRASKA ARTS COUNCIL		
20	Program No. 326 - Promotion and Development of the Arts		
21		FY2025-26	FY2026-27
22	GENERAL FUND	819,150	850,377
23	CASH FUND	60,000	60,000
24	FEDERAL FUND est.	220,702	220,702
25	PROGRAM TOTAL	1,099,852	1,131,079
26	SALARY LIMIT	724,958	744,035
27	<b>Sec. 247.</b> AGENCY NO. 69 – NEBRASKA ARTS COUNCIL		
28	Program No. 327 - Aid to the Arts		
29		FY2025-26	FY2026-27

1	GENERAL FUND	1,849,209	1,849,209
2	CASH FUND	325,000	325,000
3	FEDERAL FUND est.	545,800	545,800
4	PROGRAM TOTAL	2,720,009	2,720,009

5       There is included in the appropriation to this program for FY2025-26  
6       \$1,849,209 General Funds, \$314,000 Cash Funds, and \$545,800 Federal Funds  
7       estimate for state aid, which shall only be used for such purpose. There  
8       is included in the appropriation to this program for FY2026-27 \$1,849,209  
9       General Funds, \$314,000 Cash Funds, and \$545,800 Federal Funds estimate  
10      for state aid, which shall only be used for such purpose.

11       There is included in the amount shown as aid for this program  
12      \$943,863 General Funds for FY2025-26 and \$943,863 General Funds for  
13      FY2026-27 for a competitive grant program as provided for in subdivision  
14      (1)(h) of section 82-313.

15       **Sec. 248.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL

16       Program No. 329 - Arts and Humanities Preservation

17		FY2025-26	FY2026-27
18	CASH FUND	1,449,763	1,449,763
19	PROGRAM TOTAL	1,449,763	1,449,763
20	SALARY LIMIT	46,289	46,289

21       There is included in the appropriation to this program for FY2025-26  
22      \$1,372,500 Cash Funds for state aid, which shall only be used for such  
23      purpose. There is included in the appropriation to this program for  
24      FY2026-27 \$1,372,500 Cash Funds for state aid, which shall only be used  
25      for such purpose.

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

30       **Sec. 249.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE



1           Program No. 116 - Foster Care Review Office

2		FY2025-26	FY2026-27
3	GENERAL FUND	2,704,985	2,821,679
4	CASH FUND	5,700	5,700
5	FEDERAL FUND est.	521,561	521,561
6	PROGRAM TOTAL	3,232,246	3,348,940
7	SALARY LIMIT	2,127,490	2,193,832

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

10          **Sec. 250.**   AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE

11          Program No. 317 - Court Appointed Special Advocate State Aid

12		FY2025-26	FY2026-27
13	GENERAL FUND	500,000	500,000
14	PROGRAM TOTAL	500,000	500,000

15          There is included in the appropriation to this program for FY2025-26  
16   \$500,000 General Funds for court appointed special advocate state aid,  
17   which shall only be used for such purpose. There is included in the  
18   appropriation to this program for FY2026-27 \$500,000 General Funds for  
19   court appointed special advocate state aid, which shall only be used for  
20   such purpose.

21          **Sec. 251.**   AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE

22          Program No. 353 - Nebraska Children's Commission

23		FY2025-26	FY2026-27
24	CASH FUND	217,388	226,307
25	PROGRAM TOTAL	217,388	226,307
26	SALARY LIMIT	128,169	132,203

27          There is included in the appropriation to this program for FY2025-26  
28   \$217,388 Cash Funds and for FY2026-27 \$226,307 Cash Funds from the  
29   Nebraska Health Care Cash Fund.

30          **Sec. 252.**   AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

1	Program No. 601 - Community and Rural Development		
2		FY2025-26	FY2026-27
3	GENERAL FUND	9,294,942	6,294,942
4	CASH FUND	36,575,991	21,671,030
5	FEDERAL FUND est.	54,572,337	54,632,192
6	PROGRAM TOTAL	100,443,270	82,598,164
7	SALARY LIMIT	3,330,071	3,381,786

8        There is included in the appropriation to this program for FY2025-26  
9        \$8,580,762 General Funds, \$33,726,860 Cash Funds, and \$50,530,110 Federal  
10       Funds estimate for state aid, which shall only be used for such purpose.

11       There is included in the appropriation to this program for FY2026-27  
12       \$5,580,762 General Funds, \$19,023,140 Cash Funds, and \$50,530,110 Federal  
13       Funds estimate for state aid, which shall only be used for such purpose.

14       There is included in the appropriation to this program for FY2025-26  
15       \$250,000 Cash Funds from the Middle Income Workforce Housing Investment  
16       Fund to conduct a study regarding prefabricated housing in Nebraska.

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

22       There is included in the amount shown as aid for FY2025-26  
23       \$4,880,762 General Funds to provide aid for mentorship programs for  
24       nonprofit organizations that meet eligibility requirements designed by  
25       the Department of Economic Development to improve reading levels for  
26       elementary students. There is included in the amount shown as aid for  
27       FY2026-27 \$4,880,762 General Funds to provide aid for mentorship programs  
28       for nonprofit organizations that meet eligibility requirements designed  
29       by the Department of Economic Development to improve reading levels for  
30       elementary students.

1        There is included in the amount shown as aid for FY2025-26  
2        \$3,000,000 General Funds and for FY2026-27 \$-0- General Funds for the  
3        grant authorized in section 81-1213.04, which shall only be used for such  
4        purpose.

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

10        **Sec. 253.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
11        Program No. 603 - Industrial Recruitment

	FY2025-26	FY2026-27
12        GENERAL FUND	15,718,538	15,805,071
13        CASH FUND	33,019,625	7,525,784
14        FEDERAL FUND est.	21,183,754	21,188,298
15        PROGRAM TOTAL	69,921,917	44,519,153
16        SALARY LIMIT	4,674,381	4,804,547

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

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

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

1           **Sec. 254.**    AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

2           Program No. 604 - Business Incentives

3		FY2025-26	FY2026-27
4	GENERAL FUND	2,460,522	2,460,522
5	CASH FUND	54,000,000	50,000,000
6	PROGRAM TOTAL	56,460,522	52,460,522
7	SALARY LIMIT	1,329,007	1,329,007

8           There is included in the appropriation to this program for FY2025-26  
9   \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as  
10 state aid, which shall only be used for such purpose. There is included  
11 in the appropriation to this program for FY2026-27 \$50,000,000 Cash Funds  
12 from the Nebraska Transformational Project Fund as state aid, which shall  
13 only be used for such purpose.

14          There is included in the appropriation to this program for FY2025-26  
15 \$4,000,000 Cash Funds from the Imagine Nebraska Revolving Loan Fund for  
16 state aid, which shall only be used for such purpose.

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

19           **Sec. 255.**    AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

20           Program No. 611 - Economic Recovery

21		FY2025-26	FY2026-27
22	CASH FUND	31,318,519	31,378,477
23	PROGRAM TOTAL	31,318,519	31,378,477
24	SALARY LIMIT	2,624,620	2,658,678

25          There is included in the appropriation to this program for FY2025-26  
26 \$27,448,770 Cash Funds for state aid, which shall only be used for such  
27 purpose. There is included in the appropriation to this program for  
28 FY2026-27 \$27,448,770 Cash Funds for state aid, which shall only be used  
29 for such purpose.

30          The unexpended General Fund appropriation balance existing on June

1 30, 2025, is hereby reappropriated. The unexpended Cash Fund  
2 appropriation balance existing on June 30, 2025, is hereby  
3 reappropriated.

4 The unexpended Federal Fund appropriation balance existing on June  
5 30, 2025, from funds allocated to the State of Nebraska from the United  
6 States Economic Development Administration's American Rescue Plan Travel,  
7 Tourism and Outdoor Recreation program, is hereby reappropriated. The  
8 unexpended Federal Fund appropriation balance existing on June 30, 2025,  
9 from funds allocated to the State of Nebraska from the federal  
10 Coronavirus Capital Projects Fund pursuant to the federal American Rescue  
11 Plan Act of 2021, 42 U.S.C. 804, is hereby reappropriated.

12 **Sec. 256.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT

13 Program No. 655 - Civic and Community Center Financing Fund

	FY2025-26	FY2026-27
14 CASH FUND	5,525,261	5,531,441
15 PROGRAM TOTAL	5,525,261	5,531,441
16 SALARY LIMIT	87,232	90,646

17  
18 There is included in the appropriation to this program for FY2025-26  
19 \$5,397,775 Cash Funds for state aid, which shall only be used for such  
20 purpose. There is included in the appropriation to this program for  
21 FY2026-27 \$5,397,775 Cash Funds for state aid, which shall only be used  
22 for such purpose.

23 **Sec. 257.** AGENCY NO. 73 – STATE BOARD OF LANDSCAPE ARCHITECTS

24 Program No. 597 - State Board of Landscape Architects

	FY2025-26	FY2026-27
25 CASH FUND	35,618	36,347
26 PROGRAM TOTAL	35,618	36,347

27 **Sec. 258.** AGENCY NO. 74 – NEBRASKA POWER REVIEW BOARD

28 Program No. 72 - Enforcement of Standards

	FY2025-26	FY2026-27
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1	CASH FUND	786,844	808,516
2	PROGRAM TOTAL	786,844	808,516
3	SALARY LIMIT	327,466	339,282
4	<b>Sec. 259.</b> AGENCY NO. 75 – NEBRASKA INVESTMENT COUNCIL		
5	Program No. 610 - Investments Administration		
6		FY2025-26	FY2026-27
7	CASH FUND	3,879,362	3,980,063
8	PROGRAM TOTAL	3,879,362	3,980,063
9	SALARY LIMIT	1,596,088	1,666,657
10	<b>Sec. 260.</b> AGENCY NO. 76 – COMMISSION ON INDIAN AFFAIRS		
11	Program No. 584 - Commission on Indian Affairs		
12		FY2025-26	FY2026-27
13	GENERAL FUND	306,012	316,970
14	CASH FUND	60,000	60,000
15	PROGRAM TOTAL	366,012	376,970
16	SALARY LIMIT	212,850	218,179
17	<b>Sec. 261.</b> AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS		
18	Program No. 490 - Commissioner Expenses		
19		FY2025-26	FY2026-27
20	GENERAL FUND	64,331	64,331
21	PROGRAM TOTAL	64,331	64,331
22	SALARY LIMIT	58,000	58,000
23	<b>Sec. 262.</b> AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS		
24	Program No. 531 - Administration		
25		FY2025-26	FY2026-27
26	GENERAL FUND	277,064	283,877
27	PROGRAM TOTAL	277,064	283,877
28	SALARY LIMIT	176,502	182,031
29	<b>Sec. 263.</b> AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT		

1 AND CRIMINAL JUSTICE

2 Program No. 150 - Juvenile Services Act

3	FY2025-26	FY2026-27
4 GENERAL FUND	714,488	718,740
5 PROGRAM TOTAL	714,488	718,740
6 SALARY LIMIT	84,536	87,197

7 There is included in the appropriation to this program for FY2025-26  
8 \$564,300 General Funds for state aid, which shall only be used for such  
9 purpose. There is included in the appropriation to this program for  
10 FY2026-27 \$564,300 General Funds for state aid, which shall only be used  
11 for such purpose.

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

14 **Sec. 264.** AGENCY NO. 78 - NEBRASKA COMMISSION ON LAW ENFORCEMENT  
15 AND CRIMINAL JUSTICE

16 Program No. 155 - County Juvenile Services Aid

17	FY2025-26	FY2026-27
18 GENERAL FUND	209,847,446	209,887,231
19 PROGRAM TOTAL	209,847,446	209,887,231
20 SALARY LIMIT	1,390,989	1,433,866

21 There is included in the appropriation to this program for FY2025-26  
22 \$205,798,000 General Funds for state aid, which shall only be used for  
23 such purpose. There is included in the appropriation to this program for  
24 FY2026-27 \$205,798,000 General Funds for state aid, which shall only be  
25 used for such purpose.

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

28 **Sec. 265.** AGENCY NO. 78 - NEBRASKA COMMISSION ON LAW ENFORCEMENT  
29 AND CRIMINAL JUSTICE

30 Program No. 198 - Central Administration

	FY2025-26	FY2026-27
1		
2 GENERAL FUND	620,939	645,212
3 CASH FUND	51,948	54,053
4 FEDERAL FUND est.	5,605,606	5,630,099
5 PROGRAM TOTAL	6,278,493	6,329,364
6 SALARY LIMIT	884,973	912,835

7        There is included in the appropriation to this program for FY2025-26  
8 \$327,736 General Funds and \$4,520,673 Federal Funds estimate for state  
9 aid, which shall only be used for such purpose. There is included in the  
10 appropriation to this program for FY2026-27 \$327,736 General Funds and  
11 \$4,520,673 Federal Funds estimate for state aid, which shall only be used  
12 for such purpose.

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

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

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

27        **Sec. 266.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT  
28 AND CRIMINAL JUSTICE

29        Program No. 199 - Nebraska Law Enforcement Training Center

	FY2025-26	FY2026-27
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1	GENERAL FUND	5,730,935	5,795,377
2	CASH FUND	630,838	646,007
3	FEDERAL FUND est.	75,532	75,965
4	PROGRAM TOTAL	6,437,305	6,517,349
5	SALARY LIMIT	1,369,250	1,414,039

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

8       There is included in the appropriation to this program for FY2025-26  
9 \$855,258 General Funds for Training Center building rental charges to be  
10 paid to the state building division of the Department of Administrative  
11 Services, which shall only be used for such purpose. There is included in  
12 the appropriation to this program for FY2026-27 \$855,258 General Funds  
13 for Training Center building rental charges to be paid to the state  
14 building division of the Department of Administrative Services, which  
15 shall only be used for such purpose.

16       There is included in the appropriation to this program for FY2025-26  
17 \$344,748 General Funds for the annual depreciation charge to be paid to  
18 the state building division of the Department of Administrative Services,  
19 which shall only be used for such purpose. There is included in the  
20 appropriation to this program for FY2026-27 \$344,748 General Funds for  
21 the annual depreciation charge to be paid to the state building division  
22 of the Department of Administrative Services, which shall only be used  
23 for such purpose.

24       All food service charges for students shall be separate and distinct  
25 from tuition and fee charges assessed, and such food service charges  
26 shall not be included or commingled for purposes of establishing annual  
27 tuition and fee rates.

28       Any rules, regulations, or operating instructions adopted by the  
29 Nebraska Commission on Law Enforcement and Criminal Justice shall be  
30 consistent with the provisions of this section.

1           **Sec. 267.**    AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT  
2    AND CRIMINAL JUSTICE

3            Program No. 201 - Victim-Witness Assistance

	FY2025-26	FY2026-27
4		
5    GENERAL FUND	178,196	179,963
6    FEDERAL FUND est.	12,623,735	12,657,243
7    PROGRAM TOTAL	12,801,931	12,837,206
8    SALARY LIMIT	601,548	620,486

9            There is included in the appropriation to this program for FY2025-26  
10   \$50,457 General Funds and \$11,172,294 Federal Funds estimate for state  
11   aid, which shall only be used for such purpose. There is included in the  
12   appropriation to this program for FY2026-27 \$50,457 General Funds and  
13   \$11,172,294 Federal Funds estimate for state aid, which shall only be  
14   used for such purpose.

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

17           **Sec. 268.**    AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT  
18    AND CRIMINAL JUSTICE

19            Program No. 202 - Crime Victims' Reparations

	FY2025-26	FY2026-27
20		
21   GENERAL FUND	27,161	27,296
22   CASH FUND	445,689	448,362
23   FEDERAL FUND est.	128,631	128,742
24   PROGRAM TOTAL	601,481	604,400
25   SALARY LIMIT	49,434	50,991

26            There is included in the appropriation to this program for FY2025-26  
27   \$19,200 General Funds, \$353,474 Cash Funds, and \$121,980 Federal Funds  
28   estimate for state aid, which shall only be used for such purpose. There  
29   is included in the appropriation to this program for FY2026-27 \$19,200  
30   General Funds, \$353,474 Cash Funds, and \$121,980 Federal Funds estimate

1 for state aid, which shall only be used for such purpose.

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

4 **Sec. 269.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT  
5 AND CRIMINAL JUSTICE

6 Program No. 203 - Jail Standards Board

	FY2025-26	FY2026-27
7		
8 GENERAL FUND	450,582	466,107
9 CASH FUND	-0-	-0-
10 PROGRAM TOTAL	450,582	466,107
11 SALARY LIMIT	288,731	297,819

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

14 **Sec. 270.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT  
15 AND CRIMINAL JUSTICE

16 Program No. 204 - Office of Violence Prevention

	FY2025-26	FY2026-27
17		
18 GENERAL FUND	751,364	755,010
19 CASH FUND	35,726	35,941
20 PROGRAM TOTAL	787,090	790,951
21 SALARY LIMIT	94,655	97,634

22 There is included in the appropriation to this program for FY2025-26  
23 \$591,160 General Funds and \$25,000 Cash Funds for state aid, which shall  
24 only be used for such purpose. There is included in the appropriation to  
25 this program for FY2026-27 \$591,160 General Funds and \$25,000 Cash Funds  
26 for state aid, which shall only be used for such purpose.

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

29 **Sec. 271.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT  
30 AND CRIMINAL JUSTICE

	FY2025-26	FY2026-27
Program No. 210 - State Agency Byrne Grants		
FEDERAL FUND est.	1,329,951	1,329,951
PROGRAM TOTAL	1,329,951	1,329,951
SALARY LIMIT	-0-	-0-

The budget division of the Department of Administrative Services shall create a separate budget program within each agency receiving funds from the appropriation to this program to properly account for such funds. The expenditure limitation for permanent and temporary salaries and per diems may be increased within these administratively created programs to allow for the expenditure of personal services.

At the direction of the budget administrator of the budget division of the Department of Administrative Services, any funds appropriated to this program shall be administratively transferred to the appropriate state agencies that have been awarded federal Byrne grants by the Nebraska Commission on Law Enforcement and Criminal Justice. The Nebraska Commission on Law Enforcement and Criminal Justice shall certify to the budget division of the Department of Administrative Services the federal fund appropriations to be transferred pursuant to this section.

**Sec. 272. AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE**

	FY2025-26	FY2026-27
Program No. 215 - Criminal Justice Information System		
GENERAL FUND	249,875	257,623
FEDERAL FUND est.	631,553	637,673
PROGRAM TOTAL	881,428	895,296
SALARY LIMIT	235,746	243,166

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

Funds appropriated to this program shall be used to support criminal

1 justice information systems projects for state law enforcement agencies  
2 and to assist with the sharing of criminal justice information by  
3 federal, state, and local agencies.

4       **Sec. 273.** AGENCY NO. 78 — NEBRASKA COMMISSION ON LAW ENFORCEMENT  
5 AND CRIMINAL JUSTICE

6       Program No. 220 - Community Corrections Division

	FY2025-26	FY2026-27
7		
8 GENERAL FUND	153,924	156,643
9 CASH FUND	644,913	649,134
10 PROGRAM TOTAL	798,837	805,777
11 SALARY LIMIT	144,747	149,302

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

14       **Sec. 274.** AGENCY NO. 81 — COMMISSION FOR THE BLIND AND VISUALLY  
15 IMPAIRED

16       Program No. 357 - Blind and Visually Impaired

	FY2025-26	FY2026-27
17		
18 GENERAL FUND	3,152,899	3,429,388
19 CASH FUND	148,746	148,746
20 FEDERAL FUND est.	4,512,243	4,512,243
21 PROGRAM TOTAL	7,813,888	8,090,377
22 SALARY LIMIT	3,796,989	3,916,581

23       There is included in the appropriation to this program for FY2025-26  
24 \$381,871 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds  
25 estimate for state aid, which shall only be used for such purpose. There  
26 is included in the appropriation to this program for FY2026-27 \$381,871  
27 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds estimate  
28 for state aid, which shall only be used for such purpose.

29       **Sec. 275.** AGENCY NO. 82 — COMMISSION FOR THE DEAF AND HARD OF  
30 HEARING

1	Program No. 578 - Deaf and Hard of Hearing		
2		FY2025-26	FY2026-27
3	GENERAL FUND	1,338,520	1,386,355
4	CASH FUND	36,600	36,600
5	PROGRAM TOTAL	1,375,120	1,422,955
6	SALARY LIMIT	931,688	958,702

7       **Sec. 276.**   AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

8       Program No. 151 - Aid to Community Colleges

9		FY2025-26	FY2026-27
10	GENERAL FUND	127,178,945	127,178,945
11	PROGRAM TOTAL	127,178,945	127,178,945

12       There is included in the appropriation to this program for FY2025-26  
13   \$111,054,477 General Funds for general state aid, which shall only be  
14   used for such purpose and which shall be distributed to community college  
15   areas pursuant to the Community College Aid Act. There is included in the  
16   appropriation to this program for FY2026-27 \$111,054,477 General Funds  
17   for general state aid, which shall only be used for such purpose and  
18   which shall be distributed to community college areas pursuant to the  
19   Community College Aid Act.

20       There is also included in the appropriation to this program for  
21   FY2025-26 \$8,062,234 General Funds for state aid for dual enrollment,  
22   which shall only be used for such purpose. There is also included in the  
23   appropriation to this program for FY2026-27 \$8,062,234 General Funds for  
24   state aid for dual enrollment, which shall only be used for such purpose.

25       Appropriations for dual enrollment shall be distributed to community  
26   college areas in direct proportion to the most recent available three-  
27   year average full-time-equivalent enrollment in dual credit courses  
28   delivered by the respective community college areas based upon dual  
29   enrollment credit hour enrollment data reported to the Coordinating  
30   Commission for Postsecondary Education by the respective community

1 college areas.

2 For purposes of this section, dual enrollment course means a course  
3 delivered to high school students for whom credit shall be reported on  
4 the student's postsecondary educational institution transcript. It is the  
5 intent of the Legislature that amounts distributed to each community  
6 college area in proportion to enrollment in dual credit courses be  
7 applied to support discounting of tuition assessed for enrollment in such  
8 courses.

9 **Sec. 277.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

10 Program No. 152 - Community College Levy Reduction

11	FY2025-26	FY2026-27
12 CASH FUND est.	265,988,849	279,288,291
13 PROGRAM TOTAL	265,988,849	279,288,291

14 There is included in the appropriation to this program for FY2025-26  
15 \$265,988,849 Cash Funds estimate for state aid, which shall only be used  
16 for such purpose. There is included in the appropriation to this program  
17 for FY2026-27 \$279,288,291 Cash Funds estimate for state aid, which shall  
18 only be used for such purpose.

19 Cash Fund expenditures for this program shall not be limited to the  
20 amounts shown and shall be no greater than the amount certified pursuant  
21 to subsection (3) of section 85-1543.

22 **Sec. 278.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY

23 Program No. 106 - Energy Office Administration

24	FY2025-26	FY2026-27
25 CASH FUND	1,096,962	1,099,821
26 FEDERAL FUND est.	13,639,412	13,685,125
27 PROGRAM TOTAL	14,736,374	14,784,946
28 SALARY LIMIT	1,502,581	1,531,909

29 There is included in the appropriation to this program for FY2025-26  
30 \$564,562 Cash Funds and \$11,788,428 Federal Funds estimate for state aid,

1 which shall only be used for such purpose. There is included in the  
2 appropriation to this program for FY2026-27 \$564,562 Cash Funds and  
3 \$11,788,428 Federal Funds estimate for state aid, which shall only be  
4 used for such purpose.

5 **Sec. 279.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY

6 Program No. 513 - Environmental Quality

	FY2025-26	FY2026-27
7 GENERAL FUND	5,593,323	5,593,323
8 CASH FUND	42,816,431	43,115,996
9 FEDERAL FUND est.	45,798,301	46,175,320
10 PROGRAM TOTAL	94,208,055	94,884,639
11 SALARY LIMIT	18,821,791	19,216,295

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

15 No. 513 - Administration

16 No. 586 - Water Quality

17 No. 587 - Land Quality

18 No. 588 - Air Quality

19 There is included in the appropriation to this program for FY2025-26  
20 \$18,645,601 Cash Funds and \$24,538,513 Federal Funds estimate for state  
21 aid, which shall only be used for such purpose. There is included in the  
22 appropriation to this program for FY2026-27 \$18,645,601 Cash Funds and  
23 \$24,529,499 Federal Funds estimate for state aid, which shall only be  
24 used for such purpose.

25 The unexpended Cash Fund appropriation balance existing on June 30,  
26 2025, up to \$6,000,000, is hereby reappropriated for providing grants to  
27 metropolitan utilities districts for lead service line replacements in  
28 accordance with section 71-5328.

29 **Sec. 280.** AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY



1           Program No. 523 - Wastewater Loan Fund

2	FY2025-26	FY2026-27
3   FEDERAL FUND est.	9,089,000	9,089,000
4   PROGRAM TOTAL	9,089,000	9,089,000

5           There is included in the appropriation to this program for FY2025-26  
6   \$9,089,000 Federal Funds estimate for state aid, which shall only be used  
7   for such purpose. There is included in the appropriation to this program  
8   for FY2026-27 \$9,089,000 Federal Funds estimate for state aid, which  
9   shall only be used for such purpose.

10          Funds set aside for grants to small communities shall not be  
11   commingled with funds deposited in the Wastewater Treatment Facilities  
12   Construction Loan Fund.

13          **Sec. 281.**   AGENCY NO. 84 – DEPARTMENT OF ENVIRONMENT AND ENERGY

14          Program No. 528 - Drinking Water Facilities Loan Fund

15	FY2025-26	FY2026-27
16   FEDERAL FUND est.	12,990,000	12,990,000
17   PROGRAM TOTAL	12,990,000	12,990,000

18          There is included in the appropriation to this program for FY2025-26  
19   \$12,990,000 Federal Funds estimate for state aid, which shall only be  
20   used for such purpose. There is included in the appropriation to this  
21   program for FY2026-27 \$12,990,000 Federal Funds estimate for state aid,  
22   which shall only be used for such purpose.

23          **Sec. 282.**   AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

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

26	FY2025-26	FY2026-27
27   CASH FUND	8,995,527	8,995,527
28   PROGRAM TOTAL	8,995,527	8,995,527
29   SALARY LIMIT	3,942,793	4,054,956

30          **Sec. 283.**   AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

1           Program No. 42 - Board Member Expenses

2		FY2025-26	FY2026-27
3	CASH FUND	38,112	38,112
4	PROGRAM TOTAL	38,112	38,112
5	SALARY LIMIT	10,500	10,500

6           It is the intent of the Legislature that all expenses of the members  
7 of the Public Employees Retirement Board, including conference  
8 registration expenses, be paid exclusively from this program.

9           **Sec. 284.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

10          Program No. 515 - Public Employees Retirement

11		FY2025-26	FY2026-27
12	GENERAL FUND	69,021,344	69,512,000
13	PROGRAM TOTAL	69,021,344	69,512,000

14          There is included in the appropriation to this program for FY2025-26  
15 \$50,118,963 General Funds to provide additional funding to the School  
16 Employees Retirement System of the State of Nebraska, which shall only be  
17 used for such purpose. There is included in the appropriation to this  
18 program for FY2026-27 \$51,400,000 General Funds to provide additional  
19 funding to the School Employees Retirement System of the State of  
20 Nebraska, which shall only be used for such purpose.

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

28          There is included in the appropriation to this program for FY2025-26  
29 \$6,834,870 General Funds to provide additional funding to the Nebraska  
30 State Patrol Retirement System, which shall only be used for such

1 purpose. There is included in the appropriation to this program for  
2 FY2026-27 \$6,000,000 General Funds to provide additional funding to the  
3 Nebraska State Patrol Retirement System, which shall only be used for  
4 such purpose.

5 There is included in the appropriation to this program for FY2025-26  
6 \$1,459,899 General Funds to provide additional funding to the Nebraska  
7 Judges Retirement System, which shall only be used for such purpose.

8 There is included in the appropriation to this program for FY2026-27  
9 \$1,512,000 General Funds to provide additional funding to the Nebraska  
10 Judges Retirement System, which shall only be used for such purpose.

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

18 **Sec. 285.** AGENCY NO. 86 – DRY BEAN COMMISSION

19 Program No. 137 - Dry Bean Commission

20		FY2025-26	FY2026-27
21	CASH FUND	674,969	679,831
22	PROGRAM TOTAL	674,969	679,831
23	SALARY LIMIT	90,839	93,700

24 **Sec. 286.** AGENCY NO. 87 – NEBRASKA ACCOUNTABILITY AND DISCLOSURE  
25 COMMISSION

26 Program No. 94 - Nebraska Political Accountability

27		FY2025-26	FY2026-27
28	GENERAL FUND	704,672	594,602
29	CASH FUND	439,602	440,285
30	PROGRAM TOTAL	1,144,274	1,034,887

1	SALARY LIMIT	636,952	657,012
2	<b>Sec. 287.</b> AGENCY NO. 88 — CORN DEVELOPMENT, UTILIZATION, AND		
3	MARKETING BOARD		
4	Program No. 384 - Corn Development, Utilization, and Marketing Board		
5		FY2025-26	FY2026-27
6	CASH FUND	19,825,520	19,849,028
7	PROGRAM TOTAL	19,825,520	19,849,028
8	SALARY LIMIT	597,558	616,368
9	<b>Sec. 288.</b> AGENCY NO. 90 — COMMISSION ON AFRICAN AMERICAN AFFAIRS		
10	Program No. 863 - African American Commission		
11		FY2025-26	FY2026-27
12	GENERAL FUND	297,507	307,558
13	CASH FUND	25,000	25,000
14	PROGRAM TOTAL	322,507	332,558
15	SALARY LIMIT	196,083	202,160
16	The unexpended General Fund appropriation balance existing on June		
17	30, 2025, is hereby reappropriated.		
18	<b>Sec. 289.</b> AGENCY NO. 91 — NEBRASKA TOURISM COMMISSION		
19	Program No. 618 - Tourism Promotion		
20		FY2025-26	FY2026-27
21	CASH FUND	10,139,826	10,195,565
22	PROGRAM TOTAL	10,139,826	10,195,565
23	SALARY LIMIT	1,133,536	1,169,219
24	There is included in the appropriation to this program for FY2025-26		
25	\$852,600 Cash Funds for state aid, which shall only be used for such		
26	purpose. There is included in the appropriation to this program for		
27	FY2026-27 \$852,600 Cash Funds for state aid, which shall only be used for		
28	such purpose.		
29	<b>Sec. 290.</b> AGENCY NO. 92 — GRAIN SORGHUM DEVELOPMENT, UTILIZATION,		

1 AND MARKETING BOARD

2 Program No. 406 - Grain Sorghum Development

3		FY2025-26	FY2026-27
4	CASH FUND	325,153	329,360
5	PROGRAM TOTAL	325,153	329,360
6	SALARY LIMIT	68,926	72,060

7 **Sec. 291.** AGENCY NO. 93 – TAX EQUALIZATION AND REVIEW COMMISSION

8 Program No. 115 - Operations

9		FY2025-26	FY2026-27
10	GENERAL FUND	592,997	617,285
11	CASH FUND	86,789	86,789
12	PROGRAM TOTAL	679,786	704,074
13	SALARY LIMIT	372,491	382,585

14 **Sec. 292.** AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY

15 Program No. 425 - Operations

16		FY2025-26	FY2026-27
17	CASH FUND	1,882,522	1,882,522
18	PROGRAM TOTAL	1,882,522	1,882,522
19	SALARY LIMIT	1,224,398	1,257,587

20 **Sec. 293.** AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY

21 Program No. 426 - Legal Services Aid

22		FY2025-26	FY2026-27
23	CASH FUND	3,402,355	3,402,355
24	PROGRAM TOTAL	3,402,355	3,402,355

25 There is included in the appropriation to this program for FY2025-26  
26 \$3,402,355 Cash Funds for state aid, which shall only be used for such  
27 purpose. There is included in the appropriation to this program for  
28 FY2026-27 \$3,402,355 Cash Funds for state aid, which shall only be used  
29 for such purpose.

1           **Sec. 294.**    AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY

2           Program No. 429 - Civil Legal Services

3		FY2025-26	FY2026-27
4	CASH FUND	290,000	290,000
5	PROGRAM TOTAL	290,000	290,000

6           There is included in the appropriation to this program for FY2025-26  
7   \$290,000 Cash Funds for state aid, which shall only be used for such  
8   purpose. There is included in the appropriation to this program for  
9   FY2026-27 \$290,000 Cash Funds for state aid, which shall only be used for  
10 such purpose.

11          **Sec. 295.**    AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY

12          Program No. 430 - Rural Practice Loan Repayment Assistance

13		FY2025-26	FY2026-27
14	CASH FUND	150,000	150,000
15	PROGRAM TOTAL	150,000	150,000

16          There is included in the appropriation to this program for FY2025-26  
17   \$150,000 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 \$150,000 Cash Funds for state aid, which shall only be used for  
20 such purpose.

21          **Sec. 296.**    AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY

22          Program No. 455 - DNA Testing

23		FY2025-26	FY2026-27
24	CASH FUND	75,000	75,000
25	PROGRAM TOTAL	75,000	75,000

26          **Sec. 297.**    AGENCY NO. 95 – DRY PEA AND LENTIL COMMISSION

27          Program No. 862 - Dry Pea and Lentil Commission

28		FY2025-26	FY2026-27
29	CASH FUND	337,466	338,720
30	PROGRAM TOTAL	337,466	338,720

1	SALARY LIMIT	39,840	41,094
2	<b>Sec. 298.</b> AGENCY NO. 97 – COMMISSION ON ASIAN AMERICAN AFFAIRS		
3	Program No. 866 - Asian American Commission		
4		FY2025-26	FY2026-27
5	GENERAL FUND	291,316	297,917
6	PROGRAM TOTAL	291,316	297,917
7	SALARY LIMIT	194,941	202,012

8       **Sec. 299.** CASH FUNDS.

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

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

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

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

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

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

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

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

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

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

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

29           (10) Department of Revenue: Department of Revenue Enforcement Fund,  
30 State Lottery Operation Cash Fund, Marijuana and Controlled Substances  
31 Tax Administration Cash Fund, Waste Reduction and Recycling Incentive



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

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

28 (12) Department of Banking and Finance: Financial Institution  
29 Assessment Cash Fund, Securities Act Cash Fund, Department of Banking and  
30 Finance Settlement Cash Fund;

31 (13) State Fire Marshal: Nebraska Natural Gas Pipeline Safety Cash

1 Fund, State Fire Marshal Cash Fund, Underground Storage Tank Fund,  
2 Training Division Cash Fund, Reduced Cigarette Ignition Propensity Fund,  
3 Boiler Inspection Cash Fund, Mechanical Safety Inspection Fund;  
4 (14) Department of Insurance: Department of Insurance Cash Fund;  
5 (15) Department of Labor: Employment Security Special Contingent  
6 Fund, Nebraska Training and Support Cash Fund, Contractor and  
7 Professional Employer Organization Registration Cash Fund, Sector  
8 Partnership Program Fund, Workforce Development Program Cash Fund,  
9 Employment Security Administration Fund;  
10 (16) Department of Motor Vehicles: Motor Carrier Division Cash Fund,  
11 Department of Motor Vehicles Cash Fund, Department of Motor Vehicles  
12 Ignition Interlock Fund, License Plate Cash Fund, Vehicle Title and  
13 Registration System Replacement and Maintenance Cash Fund, Operator's  
14 License Services Fund, System Replacement and Maintenance Fund, Highway  
15 Tax Fund, Motor Carrier Services System Replacement and Maintenance Fund;  
16 (17) Department of Health and Human Services: Health and Human  
17 Services Cash Fund, School District Reimbursement Fund, Nebraska Child  
18 Abuse Prevention Fund, Nebraska Health Care Cash Fund, Childhood Care  
19 Cash Fund, University of Nebraska Medical Center Medical Education  
20 Revolving Fund, Behavioral Health Services Fund, Professional and  
21 Occupational Credentialing Cash Fund, Rural Health Professional Incentive  
22 Fund, Organ and Tissue Donor Awareness and Education Fund, Prescription  
23 Drug Monitoring Program Fund, ICF/DD Reimbursement Protection Fund,  
24 Nebraska Emergency Medical System Operations Fund, Radiation  
25 Transportation Emergency Response Cash Fund, Nursing Facility Quality  
26 Assurance Fund, Health Care Homes for the Medically Underserved Fund,  
27 Nursing Faculty Student Loan Cash Fund, Nursing Facility Penalty Cash  
28 Fund, Homeless Shelter Assistance Trust Fund, Patient Safety Cash Fund,  
29 Medicaid Managed Care Excess Profit Fund, HCBS Enhanced FMAP Fund, Opioid  
30 Treatment Infrastructure Cash Fund, Opioid Prevention and Treatment Cash  
31 Fund;

1           (18) Department of Transportation: Highway Cash Fund, Grade Crossing  
2 Protection Fund, State Recreation Road Fund, Roads Operations Cash Fund,  
3 State Highway Capital Improvement Fund, Transportation Infrastructure  
4 Bank Fund, Aeronautics Cash Fund, Department of Transportation  
5 Aeronautics Capital Improvement Fund;

6           (19) Department of Veterans' Affairs: Veteran Cemetery Construction  
7 Fund, Nebraska Veteran Cemetery System Operation Fund, Department of  
8 Veterans' Affairs Cash Fund, Veterans' Home Building Fund, Pets for Vets  
9 Cash Fund, Veterans Employment Program Fund, Military Installation  
10 Development and Support Fund;

11          (20) Department of Natural Resources: Water Resources Cash Fund,  
12 Small Watersheds Flood Control Fund, Nebraska Resources Development Fund,  
13 Nebraska Soil and Water Conservation Fund, Natural Resources Water  
14 Quality Fund, Water Well Decommissioning Fund, Water Resources Trust  
15 Fund, Department of Natural Resources Cash Fund, Water Sustainability  
16 Fund, Critical Infrastructure Facilities Cash Fund, Dam Safety Cash Fund,  
17 Perkins County Canal Project Fund, Jobs and Economic Development  
18 Initiative Fund, Surface Water Irrigation Infrastructure Fund;

19          (21) State Electrical Board: Electrical Division Fund;

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

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

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

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

6 (25) Nebraska Library Commission: Nebraska Library Commission Cash  
7 Fund;

8 (26) Nebraska Liquor Control Commission: Nebraska Liquor Control  
9 Commission Rule and Regulation Cash Fund;

10 (27) State Racing and Gaming Commission: Racing and Gaming  
11 Commission's Racing Cash Fund, Racing and Gaming Commission's Racetrack  
12 Gaming Fund, Track Distribution Fund, Racetrack Gaming Fund;

13 (28) Nebraska Workers' Compensation Court: Compensation Court Cash  
14 Fund;

15 (29) Nebraska Brand Committee: Nebraska Brand Inspection and Theft  
16 Prevention Fund;

17 (30) Nebraska Motor Vehicle Industry Licensing Board: Nebraska Motor  
18 Vehicle Industry Licensing Fund;

19 (31) State Real Estate Commission: State Real Estate Commission's  
20 Fund;

21 (32) Board of Barber Examiners: Board of Barber Examiners Fund;

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

26 (34) Nebraska Educational Telecommunications Commission: State  
27 Educational Telecommunications Fund, NEB\*SAT Cash Fund;

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

1 Gap Assistance Program Fund;

2 (36) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund,  
3 Wayne Cash Fund, Chadron State College Designated Cash Fund, Peru State  
4 College Designated Cash Fund, Wayne State College Designated Cash Fund,  
5 Board of Trustees Cash Fund, State Colleges Sport Facilities Cash Fund;

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

15 (38) Nebraska State Fair Board: Nebraska State Fair Support and  
16 Improvement Cash Fund;

17 (39) Real Property Appraiser Board: Real Property Appraiser Fund,  
18 Appraisal Management Company Fund;

19 (40) Nebraska State Historical Society: Historical Society Fund,  
20 Historical Landmark Cash Fund, Nebraska Job Creation and Mainstreet  
21 Revitalization Fund, Nebraska 150 Sesquicentennial Plate Proceeds Fund,  
22 Willa Cather National Statuary Hall Cash Fund, Willa Cather Historical  
23 Building Cash Fund, Semiquincentennial Commission Fund;

24 (41) Nebraska Wheat Development, Utilization, and Marketing Board:  
25 Nebraska Wheat Development, Utilization, and Marketing Fund;

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

28 (43) Board of Engineers and Architects: Engineers and Architects  
29 Regulation Fund;

30 (44) Board of Geologists: Geologists Regulation Fund;

31 (45) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund,

1 Ethanol Production Incentive Cash Fund;  
2 (46) Nebraska Dairy Industry Development Board: Nebraska Dairy  
3 Industry Development Fund;  
4 (47) State Board of Examiners for Land Surveyors: Land Surveyor  
5 Examiner's Fund;  
6 (48) Nebraska State Board of Public Accountancy: Certified Public  
7 Accountants Fund;  
8 (49) Nebraska State Patrol: Nebraska State Patrol Cash Fund,  
9 Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska  
10 State Patrol Drug Control and Education Cash Fund, Public Safety Cash  
11 Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska  
12 Public Safety Communication System Cash Fund, Combined Law Enforcement  
13 Information Network Cash Fund, State DNA Sample and Data Base Fund,  
14 Treasury Agency Forfeitures Cash Fund;  
15 (50) Department of Administrative Services: Building Renewal  
16 Allocation Fund, State Building Renewal Assessment Fund, University  
17 Building Renewal Assessment Fund, State College Building Renewal  
18 Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and  
19 Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund,  
20 Information Technology Infrastructure Fund, Health and Life Benefit  
21 Administration Cash Fund, Rural Broadband Task Force Fund, Community  
22 College State Dependents Fund, Ferguson House Fund;  
23 (51) Abstracters Board of Examiners: Abstracters Board of Examiners  
24 Cash Fund;  
25 (52) Commission on Latino-Americans: Hispanic Awareness Cash Fund,  
26 Commission on Latino-Americans Cash Fund;  
27 (53) Nebraska Arts Council: Nebraska Arts Council Cash Fund,  
28 Nebraska Arts and Humanities Cash Fund, Support the Arts Cash Fund;  
29 (54) Foster Care Review Office: Foster Care Review Office Cash Fund,  
30 Nebraska Health Care Cash Fund;  
31 (55) Department of Economic Development: Job Training Cash Fund,

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

11 (56) State Board of Landscape Architects: State Board of Landscape  
12 Architects Cash Fund;

13 (57) Nebraska Power Review Board: Nebraska Power Review Fund;

14 (58) Nebraska Investment Council: State Investment Officer's Cash  
15 Fund;

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

20 (60) Commission for the Blind and Visually Impaired: Commission for  
21 the Blind and Visually Impaired Cash Fund;

22 (61) Commission for the Deaf and Hard of Hearing: Commission for the  
23 Deaf and Hard of Hearing Fund;

24 (62) Community College Aid: Nebraska Community College Aid Cash  
25 Fund, Community College Future Fund;

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

1 Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund,  
2 Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash  
3 Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund,  
4 Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private  
5 Onsite Wastewater Treatment System Certification and Registration Cash  
6 Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite  
7 Wastewater Treatment System Permit and Approval Cash Fund, State Energy  
8 Cash Fund, Clean-burning Motor Fuel Development Fund, Volkswagen  
9 Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering  
10 Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska  
11 Environmental Response Cash Fund, Water Well Standards and Contractors'  
12 Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash  
13 Fund, Lead Service Line Cash Fund;  
14 (64) Public Employees Retirement Board: School Expense Fund, Judges  
15 Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense  
16 Fund, State Employees Retirement System Expense Fund, County Employees  
17 Retirement System Expense Fund, State Cash Balance Expense Fund, County  
18 Cash Balance Expense Fund, Class V School Employees Retirement System  
19 Management Work Plan Fund;  
20 (65) Dry Bean Commission: Dry Bean Development, Utilization,  
21 Promotion, and Education Fund;  
22 (66) Nebraska Accountability and Disclosure Commission: Nebraska  
23 Accountability and Disclosure Commission Cash Fund;  
24 (67) Corn Development, Utilization, and Marketing Board: Nebraska  
25 Corn Development, Utilization, and Marketing Fund;  
26 (68) Commission on Indian Affairs: Commission on Indian Affairs Cash  
27 Fund, Chief Standing Bear National Statuary Hall Cash Fund, Native  
28 American Scholarship and Leadership Fund;  
29 (69) Nebraska Tourism Commission: State Visitors Promotion Cash  
30 Fund, Tourism Conference Cash Fund, Nebraska Tourism Commission  
31 Promotional Cash Fund;



1 (70) Grain Sorghum Development, Utilization, and Marketing Board:  
2 Grain Sorghum Development, Utilization, and Marketing Fund, Grain Sorghum  
3 National Checkoff Fund;

4 (71) Tax Equalization and Review Commission: Tax Equalization and  
5 Review Commission Cash Fund;

6 (72) Commission on Public Advocacy: Legal Education for Public  
7 Service and Rural Practice Loan Repayment Assistance Fund, Commission on  
8 Public Advocacy Operations Cash Fund, Legal Aid and Services Fund, Civil  
9 Legal Services Fund;

10 (73) Dry Pea and Lentil Commission: Dry Pea and Lentil Fund; and

11 (74) Commission on African American Affairs: Commission on African  
12 American Affairs Cash Fund.

13 **Sec. 300. FEDERAL FUNDS.**

14 The receipts for FY2025-26 and FY2026-27 inuring to the several  
15 Federal Funds, together with any amounts held in account by the State  
16 Treasurer on June 30, 2025, are hereby credited to each of the funds  
17 respectively. Expenditure of Federal Funds appropriated in this act shall  
18 not be limited to the amount shown.

19 Any Federal Funds, not otherwise appropriated, any additional  
20 Federal Funds made available to the credit of the State Treasurer, and  
21 any amounts on hand in any such Federal Funds on June 30, 2025, are  
22 hereby appropriated to the expending agency designated by the federal  
23 government or, if none is designated, to such expending agency as may be  
24 designated by the Governor.

25 For any capital construction project for which federal funds are  
26 allocated, any federal funds not otherwise appropriated, any additional  
27 funds made available to the credit of the State Treasurer, and any  
28 unexpended balances in federal funds on the operative date of this act  
29 are hereby appropriated and reappropriated to the agency and project.

30 **Sec. 301. REVOLVING FUNDS.**

31 The receipts for FY2025-26 and FY2026-27 inuring to the several

1 Revolving Funds, together with any amounts held in account by the State  
2 Treasurer on June 30, 2025, are hereby credited to each of the funds  
3 respectively. Expenditure of Revolving Funds appropriated in this act  
4 shall be limited to the amount shown by program except when specific  
5 exceptions are made. The amounts appropriated in this act include the  
6 following funds:

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

8 (2) Secretary of State: Records Management Micrographics Services  
9 Revolving Fund;

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

11 (4) State Department of Education: State Department of Education  
12 Revolving Fund;

13 (5) Department of Agriculture: Management Services Expense Revolving  
14 Fund;

15 (6) Department of Correctional Services: Correctional Industries  
16 Revolving Fund, Federal Surplus Property Fund, Department of Correctional  
17 Services Warehouse Revolving Fund;

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

23 (8) University of Nebraska: University of Nebraska-Lincoln Revolving  
24 Fund, University of Nebraska at Omaha Revolving Fund, University of  
25 Nebraska Medical Center Revolving Fund, University of Nebraska Medical  
26 Center Medical Education Revolving Fund, University of Nebraska at  
27 Kearney Revolving Fund, University Tractor Test Revolving Fund;

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

29 (10) Department of Administrative Services: Department of  
30 Administrative Services Revolving Fund, Materiel Division Revolving Fund,  
31 Communications Revolving Fund, Transportation Services Bureau Revolving

1 Fund, Capitol Buildings Parking Revolving Fund, State Building Revolving  
2 Fund, Central Stores Revolving Fund, State Surplus Property Revolving  
3 Fund, Information Management Revolving Fund, Temporary Employee Pool  
4 Revolving Fund, State Insurance Fund, State Self-Insured Indemnification  
5 Fund, Accounting Division Revolving Fund, Intergovernmental Data Services  
6 Program Revolving Fund, Workers' Compensation Claims Revolving Fund,  
7 Personnel Division Revolving Fund, Training Revolving Fund, Nebraska  
8 Public Safety Communication System Revolving Fund, Shared Services  
9 Revolving Fund, Capital Commission Revolving Fund.

10 **Sec. 302. TRUST FUNDS.**

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

16 (1) Attorney General: State Settlement Trust Fund, Nebraska Opioid  
17 Recovery Fund;

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

28 (3) State Department of Education: State Department of Education  
29 Trust Fund, temporary school fund;

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

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

3           (6) Department of Insurance: Premium and Retaliatory Tax Suspense  
4 Fund;

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

6           (8) Department of Motor Vehicles: Motor Vehicle Responsibility Act  
7 Fund;

8           (9) Department of Health and Human Services: Dormant Trust Funds,  
9 Institution Canteen Amusement Trust Funds, Alcoholism Contribution Trust  
10 Fund, Visual Impairment Trust Fund, Finance and Support Trust Fund, State  
11 Wards Accounts Trust Fund, Medically Handicapped Children Trust Fund,  
12 Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust  
13 Fund, Juvenile Trust Fund, Nebraska Tobacco Settlement Trust Fund,  
14 Nebraska Medicaid Intergovernmental Trust Fund;

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

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

19          (12) Board of Educational Lands and Funds: Nebraska Veterans' Aid  
20 Fund, Permanent University Fund, permanent school fund, Normal School  
21 Endowment Investment Fund, Agricultural Endowment Fund, Agricultural and  
22 University Land Lease Fund;

23          (13) Nebraska Library Commission: Nebraska Library Commission Trust  
24 Fund;

25          (14) Nebraska Workers' Compensation Court: Workers' Compensation  
26 Trust Fund;

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

29          (16) Nebraska Educational Telecommunications Commission: Public  
30 Radio Nebraska Foundation Trust Fund, Nebraska Educational  
31 Telecommunications Trust Fund;

1           (17)   Coordinating   Commission   for   Postsecondary   Education:  
2   Coordinating Commission for Postsecondary Education Trust Fund, SUN-MART  
3   Scholarship Trust Fund;

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

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

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

22          (21) Nebraska State Historical Society: Hall of Fame Trust Fund,  
23   Library Archives Trust Fund, Nebraska State Historical Society  
24   Collections Trust Fund, Bridge Book Sale 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 Environment and Energy: Hazardous Waste Sites  
3 Trust Fund, Leaking Underground Storage Tanks Trust Fund, Wastewater  
4 Treatment Facilities Construction Loan Fund, Drinking Water Facilities  
5 Loan Fund, Drinking Water State Revolving Fund, Recycled Principal Fund,  
6 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. 303. REFUND AND DISTRIBUTIVE FUNDS.**

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

22 (1) State Treasurer: Car Line Refund Fund, Insurance Tax Fund,  
23 Highway Allocation Fund, Aircraft Fuel Tax Fund, Severance Tax Fund,  
24 Suspense Fund, State Treasurer's Land Sales Distributive Fund;

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

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

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

30 (5) Department of Health and Human Services: Child Support  
31 Operations Distribution Fund, Supplemental Security Income Distribution

- 1 Fund, Food Distribution Fund;
- 2 (6) Department of Transportation: State Aid Bridge Fund;
- 3 (7) Nebraska Library Commission: NEBASE Fund;
- 4 (8) Coordinating Commission for Postsecondary Education: State
- 5 Student Incentive Grant Match Fund;
- 6 (9) Department of Administrative Services: Imprest Payroll
- 7 Distributive Fund, State Purchasing Card Distributive Fund; and
- 8 (10) Public Employees Retirement Board: Deferred Compensation Fund.

9 **Sec. 304. GENERAL FUND TRANSFERS.**

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

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

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

30 It is the intent of the Legislature that the Nebraska State Patrol  
31 have available a total of \$115,000 from the General Fund for FY2025-26 to

1 be used in making drug purchases, for enforcing Nebraska laws relating to  
2 felonies, for enforcing the Nebraska liquor laws, and for payment of  
3 investigative expenses;

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

7 (c) Commission on Public Advocacy Operations Cash Fund: \$1,000,000  
8 on or before December 31, 2025, on such dates and in such amounts as  
9 directed by the budget administrator of the budget division of the  
10 Department of Administrative Services;

11 (d) The Museum Construction and Maintenance Fund: \$7,000,000 on or  
12 after July 1, 2025, but before June 30, 2026, on such date as directed by  
13 the budget administrator of the budget division of the Department of  
14 Administrative Services; and

15 (e) The Education Future Fund: \$250,000,000 on or after July 1,  
16 2025, but before June 30, 2026, on such date as directed by the budget  
17 administrator of the budget division of the Department of Administrative  
18 Services.

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

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

31 It is the intent of the Legislature that the Nebraska State Patrol



1 have available a total of \$115,000 from the General Fund for FY2026-27 to  
2 be used in making drug purchases, for enforcing Nebraska laws relating to  
3 felonies, for enforcing the Nebraska liquor laws, and for payment of  
4 investigative expenses;

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

8 (c) Commission on Public Advocacy Operations Cash Fund: \$1,000,000  
9 on or before December 31, 2026, on such dates and in such amounts as  
10 directed by the budget administrator of the budget division of the  
11 Department of Administrative Services;

12 (d) The Museum Construction and Maintenance Fund: \$7,000,000 on or  
13 after July 1, 2026, but before June 30, 2027, on such date as directed by  
14 the budget administrator of the budget division of the Department of  
15 Administrative Services; and

16 (e) The Education Future Fund: \$250,000,000 on or after July 1,  
17 2026, but before June 30, 2027, on such date as directed by the budget  
18 administrator of the budget division of the Department of Administrative  
19 Services.

20 **Sec. 305. CASH, REVOLVING, AND TRUST FUND LAPSES AND TRANSFERS.**

21 The State Treasurer shall make the transfers specified in this  
22 section between funds, in the amounts indicated. Unless otherwise noted,  
23 transfers for FY2025-26 shall occur on July 1, 2025, or as soon  
24 thereafter as administratively possible, and transfers for FY2026-27  
25 shall occur on July 1, 2026, or as soon thereafter as administratively  
26 possible. All agencies with administrative responsibilities for these  
27 funds shall assist the State Treasurer as needed in implementing the  
28 transfers.

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

30 (a) From the Health and Human Services Cash Fund to the University  
31 of Nebraska Eppley Institute for Research in Cancer and Allied Diseases

1 Cash Fund: \$500,000 pursuant to section 81-638;

2 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
3 Cash Fund: \$13,075,900 less the unexpended balance existing on June 30,  
4 2025, in the Carrier Enforcement Cash Fund. Transfers shall be made in  
5 four equal quarterly amounts on or before July 15, October 15, January  
6 15, and April 15;

7 (c) From the State Building Revolving Fund to the Capitol Security  
8 Revolving Fund: \$1,429,602 less the unexpended, unobligated balance  
9 existing on June 30, 2025, in the Capitol Security Revolving Fund.  
10 Transfers shall be made in four equal quarterly amounts on or before July  
11 15, October 15, January 15, and April 15. Transfers shall be made to pay  
12 non-General-Fund costs associated with the operation of the state capitol  
13 security division of the Nebraska State Patrol;

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

17 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
18 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
19 by the Department of Motor Vehicles to operate the Division of Motor  
20 Carrier Services;

21 (f) From the Civic and Community Center Financing Fund to the  
22 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2025, or as  
23 soon thereafter as administratively possible, as provided for in sections  
24 13-2704 and 77-5601;

25 (g) From the Highway Trust Fund to the License Plate Cash Fund:  
26 \$3,554,058. Transfers shall be made as required by the Department of  
27 Motor Vehicles to meet the expenditures of plate and sticker production;

28 (h) From the Flexible Spending Trust Fund to the Health and Life  
29 Benefit Administration Cash Fund: \$140,000 except that if the total  
30 available unobligated balance of forfeitures in the Flexible Spending  
31 Trust Fund as of June 30, 2025, is less than \$140,000 then the State

1     Treasurer shall transfer the difference, not to exceed \$140,000 from the  
2     State Employees Insurance Fund. Transfers shall be made to pay the costs  
3     associated with the administration of the Flexible Spending Account  
4     program;

5         (i) From the State Employees Insurance Fund to the Health and Life  
6     Benefit Administration Cash Fund: \$1,097,174 less the June 30, 2025,  
7     unobligated Health and Life Benefit Administration Cash Fund balance;

8         (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
9     Revolving Loan Fund: \$10,000 pursuant to section 57-705;

10        (k) From the Severance Tax Fund to the State Energy Cash Fund:  
11     \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
12     equal monthly amounts;

13        (l) From the Nebraska Training and Support Cash Fund to the Sector  
14     Partnership Program Fund: \$300,000 on or before July 15, 2025, on such  
15     date as directed by the budget administrator of the budget division of  
16     the Department of Administrative Services;

17        (m) The State Treasurer shall transfer up to \$1,500,000 from the  
18     Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
19     Cash Fund on or before June 30, 2026, on such dates and in such amounts  
20     as directed by the budget administrator of the budget division of the  
21     Department of Administrative Services. Transfers shall be made as  
22     required by the Department of Environment and Energy and used pursuant to  
23     subdivision (2)(i) of section 66-1519;

24        (n) From the State Settlement Cash Fund to the General Fund:  
25     \$295,957 on or before June 30, 2026, on such dates and in such amounts as  
26     directed by the budget administrator of the budget division of the  
27     Department of Administrative Services;

28        (o) From the State Settlement Cash Fund to the Legal Education for  
29     Public Service and Rural Practice Loan Repayment Assistance Fund:  
30     \$150,000 on or before July 15, 2025, on such date as directed by the  
31     budget administrator of the budget division of the Department of

1 Administrative Services;

2 (p) From the State Settlement Cash Fund to the Nebraska State Patrol  
3 Cash Fund: \$200,000 on or before June 30, 2026, on such dates and in such  
4 amounts as directed by the budget administrator of the budget division of  
5 the Department of Administrative Services; and

6 (q) From the Petroleum Release Remedial Action Cash Fund to the  
7 Underground Storage Tank Fund: \$50,000 on or before June 30, 2026, on  
8 such dates and in such amounts as directed by the budget administrator of  
9 the budget division of the Department of Administrative Services.

10 (2) Transfers for FY2026-27 shall include:

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

14 (b) From the Roads Operations Cash Fund to the Carrier Enforcement  
15 Cash Fund: \$13,325,900. Transfers shall be made in four equal quarterly  
16 amounts on or before July 15, October 15, January 15, and April 15;

17 (c) From the State Building Revolving Fund to the Capitol Security  
18 Revolving Fund: \$1,482,214. Transfers shall be made in four equal  
19 quarterly amounts on or before July 15, October 15, January 15, and April  
20 15. Transfers shall be made to pay non-General Fund costs associated with  
21 the operation of the state capitol security division of the Nebraska  
22 State Patrol;

23 (d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement  
24 and Collection Cash Fund: \$1,400,000 less the unobligated balance in the  
25 Motor Fuel Tax Enforcement and Collection Cash Fund on June 30, 2026.  
26 Transfers shall be made in twelve equal monthly amounts;

27 (e) From the Highway Trust Fund to the Motor Carrier Division Cash  
28 Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required  
29 by the Department of Motor Vehicles to operate the Division of Motor  
30 Carrier Services;

31 (f) From the Civic and Community Center Financing Fund to the

1 Department of Revenue Enforcement Fund: \$43,900 on July 1, 2026, or as  
2 soon thereafter as administratively possible, as provided for in sections  
3 13-2704 and 77-5601;

4 (g) From the Highway Trust Fund to the License Plate Cash Fund: Up  
5 to a maximum of \$2,592,174. Transfers shall be made as required by the  
6 Department of Motor Vehicles to meet the expenditures of plate and  
7 sticker production;

8 (h) From the Flexible Spending Trust Fund to the Health and Life  
9 Benefit Administration Cash Fund: \$140,000 except that if the total  
10 available unobligated balance of forfeitures in the Flexible Spending  
11 Trust Fund as of June 30, 2026, is less than \$140,000 then the State  
12 Treasurer shall transfer the difference, not to exceed \$140,000 from the  
13 State Employees Insurance Fund. Transfers shall be made to pay the costs  
14 associated with the administration of the Flexible Spending Account  
15 program;

16 (i) From the State Employees Insurance Fund to the Health and Life  
17 Benefit Administration Cash Fund: \$1,121,274;

18 (j) From the Severance Tax Fund to the Municipal Rate Negotiations  
19 Revolving Loan Fund: \$10,000 pursuant to section 57-705;

20 (k) From the Severance Tax Fund to the State Energy Cash Fund:  
21 \$300,000 pursuant to section 57-705. Transfers shall be made in twelve  
22 equal monthly amounts;

23 (l) From the Nebraska Training and Support Cash Fund to the Sector  
24 Partnership Program Fund: \$300,000 on or before July 15, 2026, on such  
25 date as directed by the budget administrator of the budget division of  
26 the Department of Administrative Services;

27 (m) The State Treasurer shall transfer up to \$1,500,000 from the  
28 Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share  
29 Cash Fund on or before June 30, 2027, on such dates and in such amounts  
30 as directed by the budget administrator of the budget division of the  
31 Department of Administrative Services. Transfers shall be made as

1 required by the Department of Environment and Energy and used pursuant to  
2 subdivision (2)(i) of section 66-1519;

3 (n) From the State Settlement Cash Fund to the General Fund:  
4 \$295,957 on or before June 30, 2027, on such dates and in such amounts as  
5 directed by the budget administrator of the budget division of the  
6 Department of Administrative Services;

7 (o) From the State Settlement Cash Fund to the Legal Education for  
8 Public Service and Rural Practice Loan Repayment Assistance Fund:  
9 \$150,000 on or before July 15, 2026, on such date as directed by the  
10 budget administrator of the budget division of the Department of  
11 Administrative Services;

12 (p) From the State Settlement Cash Fund to the Nebraska State Patrol  
13 Cash Fund: \$200,000 on or before June 30, 2027, on such dates and in such  
14 amounts as directed by the budget administrator of the budget division of  
15 the Department of Administrative Services; and

16 (q) From the Petroleum Release Remedial Action Cash Fund to the  
17 Underground Storage Tank Fund: \$50,000 on or before June 30, 2027, on  
18 such dates and in such amounts as directed by the budget administrator of  
19 the budget division of the Department of Administrative Services.

20 **Sec. 306.** REAPPROPRIATION OF STATE AGENCY BYRNE GRANTS.

21 The unexpended General Fund, Cash Fund, and Federal Fund  
22 appropriation balances existing on both June 30, 2025, and June 30, 2026,  
23 are hereby reappropriated for the following agencies and programs:

- 24 (1) Agency 11 – Program No. 575;  
25 (2) Agency 46 - Program No. 575;  
26 (3) Agency 64 – Program No. 575; and  
27 (4) Agency 78 – Program No. 575.

28 **Sec. 307.** There is hereby appropriated, unless otherwise specified,  
29 for FY2025-26 and for FY2026-27 from undisbursed balances existing on  
30 June 30, 2025, and on June 30, 2026, respectively, to each agency for  
31 each program from the respective funds for capital construction as

1 follows:

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

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

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

10 (4) Agency No. 31 – Military Department  
11 Program Nos. 913, 914, 925, 927, 990, and 992.

12 (5) Agency No. 33 – Game and Parks Commission  
13 Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968,  
14 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.

15 (6) Agency No. 46 – Department of Correctional Services  
16 Program Nos. 906, 913, 914, 921, 927, 928, and 929.

17 (7) Agency No. 47 – Nebraska Educational Telecommunications  
18 Commission  
19 Program Nos. 908, 920, 928, 930, 931, 932, and 991.

20 (8) Agency No. 50 – Board of Trustees of the Nebraska State Colleges  
21 Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and  
22 996, and any additional construction programs administratively created  
23 relating to the Board of Trustees of the Nebraska State Colleges and its  
24 campuses which are funded through cash funds, federal funds, revolving  
25 funds, or private gifts or donations.

26 (9) Agency No. 51 – University of Nebraska  
27 Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918,  
28 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944,  
29 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any  
30 additional construction programs administratively created relating to the  
31 University of Nebraska-Lincoln, the University of Nebraska at Omaha, the

1 University of Nebraska Medical Center, the University of Nebraska at  
2 Kearney, the Nebraska College of Technical Agriculture at Curtis, and the  
3 University of Nebraska Central Administration that are funded through  
4 cash funds, federal funds, revolving funds, or private gifts or  
5 donations.

6 (10) Agency No. 64 – Nebraska State Patrol  
7 Program No. 904.

8 (11) Agency No. 65 – Department of Administrative Services  
9 Program Nos. 901, 917, 922, 980, 986, and 994.

10 Appropriations to program numbers pertaining to funding for the  
11 Deferred Building Renewal Act other than Program number 940 are hereby  
12 reappropriated.

13 (12) Agency No. 78 – Nebraska Commission on Law Enforcement and  
14 Criminal Justice  
15 Program No. 903.

16 **Sec. 308.** The One Hundred Ninth Legislature acknowledges that  
17 Article III, section 22, of the Constitution of Nebraska provides that  
18 each Legislature shall make appropriations for the expenses of the  
19 government. Consistent with this provision, any appropriations enacted by  
20 prior Legislatures for fiscal years beginning after June 30, 2025, are  
21 null and void unless specifically reaffirmed by this Legislature.

22 **Sec. 309.** This act becomes operative on July 1, 2025.

23 **Sec. 310.** Since an emergency exists, this act takes effect when  
24 passed and approved according to law.