

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 260**

FINAL READING

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

Read first time January 15, 2025

Committee: Appropriations

- 1 A BILL FOR AN ACT relating to appropriations; to amend section 90-562,
- 2 Reissue Revised Statutes of Nebraska; Laws 2023, LB814, section 150;
- 3 Laws 2024, LB1087A, section 2; Laws 2024, LB1329A, section 6; and
- 4 Laws 2024, LB1412, sections 53, 69, and 110; to define terms; to
- 5 provide, change, and eliminate appropriations for operation of state
- 6 government; to change a transfer of funds; to repeal the original
- 7 sections; and to declare an emergency.
- 8 Be it enacted by the people of the State of Nebraska,

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

2       For purposes of this act and any other legislative bill passed by  
3 the One Hundred Ninth Legislature, First or Second Session, which  
4 appropriates funds, FY2023-24 means the period July 1, 2023, through June  
5 30, 2024; FY2024-25 means the period July 1, 2024, through June 30, 2025;  
6 FY2025-26 means the period July 1, 2025, through June 30, 2026; and  
7 FY2026-27 means the period July 1, 2026, through June 30, 2027.

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

9       There are hereby appropriated, for FY2023-24 and FY2024-25, the sums  
10 set forth in this act to each agency for each program from the respective  
11 funds for the general operations of state government, postsecondary  
12 education, and state aid, except as otherwise appropriated.

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

14       All General Fund appropriations existing on June 30, 2023, in excess  
15 of expended and certified encumbrance amounts are hereby lapsed unless  
16 otherwise provided. All Cash Fund and Revolving Fund appropriations  
17 existing on June 30, 2023, in excess of expended and certified  
18 encumbrance amounts are hereby lapsed unless otherwise expressly  
19 provided. All certified encumbrance amounts on June 30, 2023, and June  
20 30, 2024, are hereby reappropriated for FY2023-24 and FY2024-25,  
21 respectively, which amounts shall be in addition to the amounts shown in  
22 this act.

23       **Sec. 4. REAPPROPRIATION OF BALANCE, FY2023-24 to FY2024-25.**

24       In addition to the appropriations set forth in this act, there are  
25 hereby reappropriated all unexpended appropriation balances existing on  
26 June 30, 2024, for FY2024-25, to the respective agencies, programs, and  
27 funds listed in this act, except as otherwise provided in this act.

28       **Sec. 5. There are hereby reappropriated for each agency, program,**  
29 and fund for FY2023-24 and FY2024-25, any appropriation by the One  
30 Hundred Seventh Legislature, First or Second Session, of the unexpended  
31 and unencumbered appropriation balances of the Federal Funds allocated to

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

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

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

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

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

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

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

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

10 (4) The limitation on expenditures for permanent and temporary  
11 salaries and per diems for FY2024-25 as enumerated in this act shall be  
12 the basis for continuation funding for each fiscal year of the succeeding  
13 biennium.

14 (5) The limitation on expenditures for permanent and temporary  
15 salaries and per diems for FY2023-24 shall be increased by certified  
16 encumbrance amounts from FY2022-23 for permanent and temporary salaries  
17 and per diems. The limitation on expenditures for permanent and temporary  
18 salaries and per diems for FY2024-25 shall be increased by certified  
19 encumbrance amounts from FY2023-24 for permanent and temporary salaries  
20 and per diems. Encumbered amounts shall be calculated in accordance with  
21 section 81-138.01.

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

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

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

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

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

10 **Sec. 9. AGENCY NO. 3 – LEGISLATIVE COUNCIL**

11 Program No. 123 - Clerk of the Legislature

	<u>FY2023-24</u>	<u>FY2024-25</u>
12		
13 <u>CASH FUND</u>	<u>-0-</u>	<u>55,000</u>
14 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>55,000</u>

15 **Sec. 10. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION**

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

	<u>FY2023-24</u>	<u>FY2024-25</u>
17		
18 <u>GENERAL FUND</u>	<u>-0-</u>	<u>231,066</u>
19 <u>CASH FUND</u>	<u>-0-</u>	<u>100,000</u>
20 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>331,066</u>
21 <u>SALARY LIMIT</u>	<u>-0-</u>	<u>196,457</u>

22 **Sec. 11. AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE**

23 Program No. 358 - Board of Parole

	<u>FY2023-24</u>	<u>FY2024-25</u>
24		
25 <u>GENERAL FUND</u>	<u>-0-</u>	<u>150,000</u>
26 <u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>150,000</u>
27 <u>SALARY LIMIT</u>	<u>-0-</u>	<u>220,120</u>

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

29 Program No. 108 - Homestead Exemption

	<u>FY2023-24</u>	<u>FY2024-25</u>
30		

1	<u>GENERAL FUND</u>	<u>-0-</u>	<u>2,000,000</u>
2	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>2,000,000</u>

3       There is included in the appropriation to this program for FY2024-25  
4 \$2,000,000 General Funds for state aid, which shall only be used for such  
5 purpose.

6       **Sec. 13.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
7       Program No. 250 - Juvenile Services Operations

8	<u>FY2023-24</u>	<u>FY2024-25</u>	
9	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>500,000</u>

10       **Sec. 14.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
11       Program No. 344 - Children's Health Insurance

12	<u>FY2023-24</u>	<u>FY2024-25</u>	
13	<u>GENERAL FUND</u>	<u>-0-</u>	<u>6,000,000</u>
14	<u>CASH FUND</u>	<u>-0-</u>	<u>3,000,000</u>
15	<u>FEDERAL FUND est.</u>	<u>-0-</u>	<u>14,300,000</u>
16	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>23,300,000</u>

17       There is included in the appropriation to this program for FY2024-25  
18 \$6,000,000 General Funds, \$3,000,000 Cash Funds, and \$14,300,000 Federal  
19 Funds estimate for state aid, which shall only be used for such purpose.

20       **Sec. 15.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
21       Program No. 354 - Child Welfare Aid

22	<u>FY2023-24</u>	<u>FY2024-25</u>	
23	<u>GENERAL FUND</u>	<u>-0-</u>	<u>15,000,000</u>
24	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>15,000,000</u>

25       There is included in the appropriation to this program for FY2024-25  
26 \$15,000,000 General Funds for state aid, which shall only be used for  
27 such purpose.

28       **Sec. 16.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
29       Program No. 365 - Mental Health Operations

30	<u>FY2023-24</u>	<u>FY2024-25</u>
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1	<u>GENERAL FUND</u>	<u>-0-</u>	<u>4,500,000</u>
2	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>4,500,000</u>
3	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>6,300,000</u>
4	<b>Sec. 17.</b> <u>AGENCY NO. 41 – STATE REAL ESTATE COMMISSION</u>		
5	<u>Program No. 77 - Enforcement of Standards - Real Estate</u>		
6		<u>FY2023-24</u>	<u>FY2024-25</u>
7	<u>CASH FUND</u>	<u>-0-</u>	<u>67,845</u>
8	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>67,845</u>
9	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>58,925</u>
10	<b>Sec. 18.</b> <u>AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES</u>		
11	<u>Program No. 594 - State Insurance</u>		
12		<u>FY2023-24</u>	<u>FY2024-25</u>
13	<u>CASH FUND</u>	<u>-0-</u>	<u>100,000</u>
14	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>100,000</u>
15	<b>Sec. 19.</b> <u>AGENCY NO. 83 – AID TO COMMUNITY COLLEGES</u>		
16	<u>Program No. 152 - Community College Levy Reduction</u>		
17		<u>FY2023-24</u>	<u>FY2024-25</u>
18	<u>CASH FUND est.</u>	<u>-0-</u>	<u>6,822,827</u>
19	<u>PROGRAM TOTAL</u>	<u>-0-</u>	<u>6,822,827</u>
20	<u>There is included in the appropriation to this program for FY2024-25</u>		
21	<u>\$6,822,827 Cash Funds estimate for state aid, which shall only be used</u>		
22	<u>for such purpose. Cash Fund expenditures for this program shall not be</u>		
23	<u>limited to the amounts shown and shall be no greater than the amount</u>		
24	<u>certified pursuant to subsection (3) of section 85-1543.</u>		
25	<b>Sec. 20.</b> <u>AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD</u>		
26	<u>Program No. 41 - Administration of Retirement Systems and Deferred</u>		
27	<u>Compensation</u>		
28		<u>FY2023-24</u>	<u>FY2024-25</u>
29	<u>SALARY LIMIT</u>	<u>-0-</u>	<u>41,182</u>
30	<b>Sec. 21.</b> <u>Section 90-562, Reissue Revised Statutes of Nebraska, is</u>		

1 amended to read:

2 90-562 AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

3 Program No. 348 - Medical Assistance

4	FY2023-24	FY2024-25
5 <u>GENERAL FUND</u>	<u>1,000,583,595</u>	<u>1,059,760,230</u>
6 <del>GENERAL FUND</del>	<del>1,000,583,595</del>	<del>1,004,665,399</del>
7 CASH FUND	133,894,141	72,117,244
8 <u>FEDERAL FUND est.</u>	<u>2,429,949,804</u>	<u>2,038,851,129</u>
9 <del>FEDERAL FUND est.</del>	<del>2,429,949,804</del>	<del>2,075,656,145</del>
10 <u>PROGRAM TOTAL</u>	<u>3,564,427,540</u>	<u>3,170,728,603</u>
11 <del>PROGRAM TOTAL</del>	<del>3,564,427,540</del>	<del>3,152,438,788</del>

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

15 No. 348 - Medical Assistance

16 No. 349 - Medicaid Expansion Aid

17 There is included in the appropriation to this program for FY2023-24  
18 \$1,000,583,595 General Funds, \$133,894,141 Cash Funds, and \$2,429,949,804  
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 FY2024-25 \$1,059,760,230 ~~\$1,004,665,399~~ General Funds, \$72,117,244 Cash  
22 Funds, and \$2,038,851,129 ~~\$2,075,656,145~~ Federal Funds estimate for state  
23 aid, which shall only be used for such purpose.

24 There is included in the amount shown as aid for this program for  
25 FY2023-24 \$450,000 Cash Funds from the Nebraska Health Care Cash Fund for  
26 a state plan amendment covering tobacco-use cessation in compliance with  
27 Title XIX of the federal Social Security Act. There is included in the  
28 amount shown as aid for this program for FY2024-25 \$450,000 Cash Funds  
29 from the Nebraska Health Care Cash Fund for a state plan amendment  
30 covering tobacco-use cessation in compliance with Title XIX of the  
31 federal Social Security Act. The smoking cessation funding for FY2023-24



1 and FY2024-25 is for the costs of tobacco-use cessation counseling and  
2 tobacco-use cessation pharmaceuticals approved by the federal Food and  
3 Drug Administration for such purpose.

4 There is included in the amount shown as aid for this program for  
5 FY2023-24 \$-0- General Funds and \$-0- Federal Funds and for FY2024-25  
6 \$2,510,597 General Funds and \$4,466,385 Federal Funds for pharmacy  
7 dispensing fees for independent pharmacies.

8 There is included in the amount shown as aid for this program for  
9 FY2023-24 \$-0- General Funds and \$-0- Federal Funds and for FY2024-25  
10 \$3,054,187 General Funds and \$5,611,661 Federal Funds to increase  
11 reimbursement rates for dental services provided under the Medical  
12 Assistance Act by twelve and one-half percent for fiscal year 2024-25.

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

17 The chief executive officer of the Department of Health and Human  
18 Services may certify to the budget administrator of the budget division  
19 of the Department of Administrative Services FY2023-24 and FY2024-25  
20 unexpended appropriation balances for Medical Assistance, Program No.  
21 348, available to transfer to Developmental Disability Aid, Program No.  
22 424, to be used only to maintain individuals with an intellectual or  
23 developmental disability in a medicaid program that best serves their  
24 needs at a cost that does not exceed the cost of services provided in an  
25 institution. The budget administrator of the budget division of the  
26 Department of Administrative Services shall administratively transfer  
27 during FY2023-24 and FY2024-25 available appropriations as certified by  
28 the chief executive officer of the Department of Health and Human  
29 Services from Medical Assistance, Program No. 348, to Developmental  
30 Disability Aid, Program No. 424.

31 It is the intent of the Legislature that the Department of Health

1 and Human Services provide monthly status reports electronically to the  
2 Clerk of the Legislature and the Legislative Fiscal Analyst on medicaid  
3 expansion. The department shall include in the report information on  
4 policy decisions on services, community engagement, wellness  
5 requirements, and rate setting.

6 It is the intent of the Legislature that the total amount  
7 appropriated for medicaid nursing facility rates for Program No. 348,  
8 specified as \$449,351,518 for FY2023-24 (\$186,851,595 General Funds and  
9 \$262,499,923 Federal Funds) and \$449,351,518 for FY2024-25 (\$186,031,528  
10 General Funds and \$263,319,990 Federal Funds), shall be used in the  
11 medicaid nursing facility rate calculation for Program No. 348, including  
12 the calculation of the annual inflation factor.

13 The total amount appropriated for medicaid nursing facility rates  
14 for Program No. 348 includes amounts for rate enhancement and any other  
15 purpose related to medicaid nursing facility services. The department  
16 shall file a report electronically with the Legislative Fiscal Analyst  
17 and the Clerk of the Legislature no later than August 1, 2023, on how the  
18 inflation factor was calculated for FY2023-24 rates and no later than  
19 August 1, 2024, on how the inflation factor was calculated for FY2024-25  
20 rates.

21 The department shall file a report electronically with the  
22 Legislative Fiscal Analyst and the Clerk of the Legislature between  
23 December 15 and December 31 of each year of the biennium ending June 30,  
24 2025, identifying the amount of any unspent remaining appropriation from  
25 the prior fiscal year's appropriations earmarked for nursing facility  
26 payments. The report shall include an identification of encumbrances and  
27 retroactive payments.

28 **Sec. 22.** Laws 2023, LB814, section 150, is amended to read:

29 Sec. 150. AGENCY NO. 33 – GAME AND PARKS COMMISSION

30 Program No. 549 - Parks - Administration and Operation

31 FY2023-24

FY2024-25

1	<u>GENERAL FUND</u>	<u>7,600,662</u>	<u>2,816,945</u>
2	<del>GENERAL FUND</del>	<del>7,600,662</del>	<del>7,816,945</del>
3	<u>CASH FUND</u>	<u>26,263,407</u>	<u>31,847,402</u>
4	<del>CASH FUND</del>	<del>26,263,407</del>	<del>26,847,402</del>
5	FEDERAL FUND est.	50,000	50,000
6	PROGRAM TOTAL	33,914,069	34,714,347
7	SALARY LIMIT	16,671,683	17,419,947

8       **Sec. 23.** Laws 2024, LB1087A, section 2, is amended to read:

9       Sec. 2. There is hereby appropriated (1) ~~\$617,500,000~~ ~~\$632,500,000~~  
10 from the Hospital Quality Assurance and Access Assessment Fund,  
11 ~~\$15,000,000~~ from the Medicaid Managed Care Excess Profit Fund, and  
12 \$1,450,000,000 from federal funds for FY2024-25 and (2) \$632,500,000 from  
13 the Hospital Quality Assurance and Access Assessment Fund and  
14 \$1,450,000,000 from federal funds for FY2025-26 to the Department of  
15 Health and Human Services, for Program 348, to aid in carrying out the  
16 provisions of Legislative Bill 1087, One Hundred Eighth Legislature,  
17 Second Session, 2024.

18       There is included in the appropriation to this program for FY2024-25  
19 \$632,500,000 Cash Funds and \$1,450,000,000 federal funds for state aid,  
20 which shall only be used for such purpose. There is included in the  
21 appropriation to this program for FY2025-26 \$632,500,000 Cash Funds and  
22 \$1,450,000,000 federal funds for state aid, which shall only be used for  
23 such purpose.

24       No expenditures for permanent and temporary salaries and per diems  
25 for state employees shall be made from funds appropriated in this  
26 section.

27       **Sec. 24.** Laws 2024, LB1329A, section 6, is amended to read:

28       Sec. 6. The State Treasurer shall transfer ~~\$2,000,000~~ ~~\$5,000,000~~  
29 from the State Department of Education Improvement Grant Fund to the  
30 Education Future Fund on or before June 30, 2025, on such dates and in  
31 such amounts as directed by the budget administrator of the budget

1 division of the Department of Administrative Services.

2 **Sec. 25.** Laws 2024, LB1412, section 53, is amended to read:

3 Sec. 53. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

4 Program No. 158 - Education Aid

	FY2023-24	FY2024-25
5		
6 <u>GENERAL FUND</u>	<u>1,295,931,925</u>	<u>1,276,856,451</u>
7 <del>GENERAL FUND</del>	<del>1,295,931,925</del>	<del>1,277,505,186</del>
8 <u>CASH FUND</u>	<u>347,683,506</u>	<u>406,837,413</u>
9 <del>CASH FUND</del>	<del>347,683,506</del>	<del>327,902,759</del>
10 FEDERAL FUND est.	329,782,926	331,901,676
11 <u>PROGRAM TOTAL</u>	<u>1,973,398,357</u>	<u>2,015,595,540</u>
12 <del>PROGRAM TOTAL</del>	<del>1,973,398,357</del>	<del>1,937,309,621</del>

13 There is included in the appropriation to this program for FY2023-24  
14 \$1,295,931,925 General Funds, \$347,683,506 Cash Funds, and \$329,782,926  
15 Federal Funds estimate for state aid, which shall only be used for such  
16 purpose. There is included in the appropriation to this program for  
17 FY2024-25 \$1,276,856,451 ~~\$1,277,505,186~~ General Funds, \$406,837,413  
18 ~~\$327,902,759~~ Cash Funds, and \$331,901,676 Federal Funds estimate for  
19 state aid, which shall only be used for such purpose.

20 There is included in the amount shown for FY2023-24 \$1,028,056,655  
21 General Funds which are hereby appropriated to provide state aid to  
22 public school districts pursuant to the Tax Equity and Educational  
23 Opportunities Support Act. There is included in the amount shown for  
24 FY2024-25 \$1,009,486,638 ~~\$1,010,135,323~~ General Funds which are hereby  
25 appropriated to provide state aid to public school districts pursuant to  
26 the Tax Equity and Educational Opportunities Support Act.

27 There is included in the amount shown for FY2023-24 \$112,353,248  
28 Cash Funds which are hereby appropriated to provide twenty-four percent  
29 of foundation aid to public school districts pursuant to the Tax Equity  
30 and Educational Opportunities Support Act. There is included in the  
31 amount shown for FY2024-25 \$112,309,502 ~~\$113,145,292~~ Cash Funds which are

1 hereby appropriated to provide twenty-four percent of foundation aid to  
2 public school districts pursuant to the Tax Equity and Educational  
3 Opportunities Support Act.

4 There is included in the appropriation to this program for FY2023-24  
5 \$505,407 General Funds for state aid for the purpose of meeting the  
6 Maintenance of Equity requirement for federal American Rescue Plan  
7 Elementary and Secondary School Emergency Relief Funds, which shall only  
8 be used for such purpose.

9 There is included in the amount shown for this program \$235,724,424  
10 General Funds and \$226,580,280 Cash Funds provided as state aid for  
11 FY2023-24 for special education reimbursement. There is included in the  
12 amount shown for this program \$235,724,424 General Funds and \$273,565,676  
13 ~~\$206,007,489~~ Cash Funds provided as state aid for FY2024-25 for special  
14 education reimbursement.

15 There is included in the amount shown for this program \$1,465,500  
16 General Funds provided as state aid for FY2023-24 and \$1,465,500 General  
17 Funds provided as state aid for FY2024-25 to carry out the provisions of  
18 subsection (2) of section 79-734.

19 There is included in the amount shown for this program \$10,161,395  
20 General Funds provided as state aid for FY2023-24 and \$10,161,395 General  
21 Funds provided as state aid for FY2024-25 for core services for  
22 educational service units.

23 There is included in the amount shown for this program \$3,170,927  
24 General Funds provided as state aid for FY2023-24 and \$3,170,927 General  
25 Funds provided as state aid for FY2024-25 for technology infrastructure  
26 for educational service units.

27 There is included in the amount shown for this program \$281,654  
28 General Funds provided as state aid for FY2023-24 and \$281,654 General  
29 Funds provided as state aid for FY2024-25 for distance education aid to  
30 educational service units.

31 There is included in the amount shown for this program \$617,898

1 General Funds provided as state aid for FY2023-24 and \$617,898 General  
2 Funds provided as state aid for FY2024-25 for the school breakfast  
3 program.

4 There is included in the amount shown for this program \$392,032  
5 General Funds provided as state aid for FY2023-24 and \$392,032 General  
6 Funds provided as state aid for FY2024-25 for the school lunch program.

7 There is included in the amount shown for this program \$90,000  
8 General Funds provided as state aid for FY2023-24 and \$90,000 General  
9 Funds provided as state aid for FY2024-25 for the Summer Food Service  
10 Program.

11 There is included in the amount shown for this program \$214,664  
12 General Funds provided as state aid for FY2023-24 and \$214,664 General  
13 Funds provided as state aid for FY2024-25 for adult basic education  
14 programs.

15 There is included in the amount shown for this program \$750,000  
16 General Funds provided as state aid for FY2023-24 and \$750,000 General  
17 Funds provided as state aid for FY2024-25 for aid to institutions  
18 offering high school equivalency programs.

19 There is included in the amount shown for this program \$3,619,357  
20 General Funds provided as state aid for FY2023-24 and \$3,619,357 General  
21 Funds provided as state aid for FY2024-25 for early childhood education  
22 projects.

23 There is included in the amount shown for this program \$7,500,000  
24 General Funds provided as state aid for FY2023-24 and \$7,500,000 General  
25 Funds provided as state aid for FY2024-25 for the Early Childhood  
26 Education Grant Program for at-risk children from birth to age three. It  
27 is the intent of the Legislature that a maximum of five percent of  
28 General Funds appropriated each fiscal year for the Early Childhood  
29 Education Grant Program for at-risk children from birth to age three may  
30 be used for evaluation and technical assistance.

31 There is included in the amount shown for this program \$100,000

1 General Funds provided as state aid for FY2023-24 and \$100,000 General  
2 Funds provided as state aid for FY2024-25 for scholarships for early  
3 childhood education providers.

4 There is included in the amount shown for this program \$69,000  
5 General Funds provided as state aid for FY2023-24 and \$69,000 General  
6 Funds provided as state aid for FY2024-25 for incentive bonuses for  
7 providers of child care and early childhood education programs.

8 There is included in the amount shown for this program \$400,000  
9 General Funds provided as state aid for FY2023-24 and \$400,000 General  
10 Funds provided as state aid for FY2024-25 for the Nurturing Healthy  
11 Behaviors program.

12 There is included in the amount shown for this program \$470,000  
13 General Funds provided as state aid for FY2023-24 and \$470,000 General  
14 Funds provided as state aid for FY2024-25 for learning community aid.

15 There is included in the amount shown for this program \$2,342,962  
16 General Funds provided as state aid for FY2023-24 and \$2,342,962 General  
17 Funds provided as state aid for FY2024-25 for programs for learners with  
18 high ability.

19 There is included in the amount shown for this program for FY2023-24  
20 \$4,809,040 Cash Funds as state aid for career and technical education, to  
21 be distributed between secondary and postsecondary schools according to  
22 the formula used for federal Perkins funds as such formula existed on  
23 January 1, 2023. Each school district shall receive no less than \$7,500.  
24 There is included in the amount shown for this program for FY2024-25  
25 \$4,809,040 Cash Funds as state aid for career and technical education, to  
26 be distributed between secondary and postsecondary schools according to  
27 the formula used for federal Perkins funds as such formula existed on  
28 January 1, 2023. Each school district shall receive no less than \$7,500.

29 There is included in the amount shown for this program for FY2023-24  
30 \$150,000 Cash Funds as state aid, to be evenly distributed between the  
31 career education student organizations. There is included in the amount

1 shown for this program for FY2024-25 \$150,000 Cash Funds as state aid, to  
2 be evenly distributed between the career education student organizations.

3 **Sec. 26.** Laws 2024, LB1412, section 69, is amended to read:

4 Sec. 69. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

5 Program No. 347 - Public Assistance

	FY2023-24	FY2024-25
6 <u>GENERAL FUND</u>	<u>66,018,454</u>	<u>61,018,454</u>
7 <del>GENERAL FUND</del>	<del>66,018,454</del>	<del>76,018,454</del>
8 CASH FUND	4,160,000	5,360,000
9 FEDERAL FUND est.	162,207,325	152,207,325
10 <u>PROGRAM TOTAL</u>	<u>232,385,779</u>	<u>218,585,779</u>
11 <del>PROGRAM TOTAL</del>	<del>232,385,779</del>	<del>233,585,779</del>

12  
13 There is included in the appropriation to this program for FY2023-24  
14 \$66,018,454 General Funds, \$4,160,000 Cash Funds, and \$162,207,325  
15 Federal Funds estimate for state aid, which shall only be used for such  
16 purpose. There is included in the appropriation to this program for  
17 FY2024-25 \$61,018,454 ~~\$76,018,454~~ General Funds, \$5,360,000 Cash Funds,  
18 and \$152,207,325 Federal Funds estimate for state aid, which shall only  
19 be used for such purpose.

20 There is included in the amount shown as aid for this program for  
21 FY2023-24 \$810,000 Cash Funds from the Nebraska Health Care Cash Fund to  
22 aid in carrying out the Nebraska Lifespan Respite Services Program and to  
23 provide payment to caregivers to purchase services under the respite  
24 subsidy program. There is included in the amount shown as aid for this  
25 program for FY2024-25 \$810,000 Cash Funds from the Nebraska Health Care  
26 Cash Fund to aid in carrying out the Nebraska Lifespan Respite Services  
27 Program and to provide payment to caregivers to purchase services under  
28 the respite subsidy program.

29 There is included in the appropriation to this program for FY2023-24  
30 \$10,000,000 federal Temporary Assistance for Needy Families funds for  
31 grants to nonprofit organizations holding a certificate of exemption



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

5 **Sec. 27.** Laws 2024, LB1412, section 110, is amended to read:

6 Sec. 110. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

7 Program No. 515 - Public Employees Retirement

8	FY2023-24	FY2024-25
9 <u>GENERAL FUND</u>	<u>60,972,169</u>	<u>65,329,591</u>
10 <del>GENERAL FUND</del>	<del>60,972,169</del>	<del>66,700,303</del>
11 <u>PROGRAM TOTAL</u>	<u>60,972,169</u>	<u>65,329,591</u>
12 <del>PROGRAM TOTAL</del>	<del>60,972,169</del>	<del>66,700,303</del>

13 There is included in the appropriation to this program for FY2023-24  
14 \$45,821,148 General Funds to provide additional funding to the School  
15 Employees Retirement System of the State of Nebraska, which shall only be  
16 used for such purpose. There is included in the appropriation to this  
17 program for FY2024-25 \$47,734,715 General Funds to provide additional  
18 funding to the School Employees Retirement System of the State of  
19 Nebraska, which shall only be used for such purpose.

20 There is included in the appropriation to this program for FY2023-24  
21 \$9,763,099 General Funds to provide additional funding to the Omaha  
22 School Employees Retirement System, which shall only be used for such  
23 purpose. There is included in the appropriation to this program for  
24 FY2024-25 \$10,341,416 General Funds to provide additional funding to the  
25 Omaha School Employees Retirement System, which shall only be used for  
26 such purpose.

27 There is included in the appropriation to this program for FY2023-24  
28 \$4,092,005 General Funds to provide additional funding to the Nebraska  
29 State Patrol Retirement System, which shall only be used for such  
30 purpose. There is included in the appropriation to this program for  
31 FY2024-25 \$7,253,460 General Funds to provide additional funding to the

1 Nebraska State Patrol Retirement System, which shall only be used for  
2 such purpose.

3 There is included in the appropriation to this program for FY2023-24  
4 \$1,295,917 General Funds to provide additional funding to the Nebraska  
5 Judges Retirement System, which shall only be used for such purpose.  
6 There is included in the appropriation to this program for FY2024-25 \$-0-  
7 ~~\$1,370,712~~ General Funds to provide additional funding to the Nebraska  
8 Judges Retirement System, which shall only be used for such purpose.

9 Pursuant to section 84-1319.01, each state agency participating in  
10 the State Employees Retirement System of the State of Nebraska shall  
11 contribute an amount to the State Equal Retirement Benefit Fund to  
12 provide all similarly situated male and female members with equal  
13 benefits. It is the intent of the Legislature that the Public Employees  
14 Retirement Board notify each state agency of the amount to be paid to the  
15 fund for FY2023-24 and FY2024-25.

16 **Sec. 28.** Original section 90-562, Reissue Revised Statutes of  
17 Nebraska; Laws 2023, LB814, section 150; Laws 2024, LB1087A, section 2;  
18 Laws 2024, LB1329A, section 6; and Laws 2024, LB1412, sections 53, 69,  
19 and 110, are repealed.

20 **Sec. 29.** Since an emergency exists, this act takes effect when  
21 passed and approved according to law.