

# LEGISLATIVE BILL 261

Approved by the Governor May 21, 2025

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

A BILL FOR AN ACT relating to appropriations; to state intent; to define terms; to make appropriations for the expenses of Nebraska State Government for the biennium ending June 30, 2027; to appropriate 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; to appropriate funds for capital construction and property acquisition as prescribed; to require program statements and a request for funding; to transfer funds; to provide duties; to provide an operative date; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

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

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

## **Sec. 2. APPROPRIATION LANGUAGE.**

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

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

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

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

## **Sec. 5. CERTIFIED ENCUMBRANCES.**

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

## **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 sections 9, 10, and 11 of this act.

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

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

## **Sec. 8. BUDGET STATUS REPORTS.**

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

## **Sec. 9. GIFTS.**

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

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

At the discretion of the budget administrator of the budget division of the Department of Administrative Services and the Accounting Administrator of

the Department of Administrative Services, expenditures of funds from any gift of money may be made through any existing or administratively created cash fund, revolving fund, or trust fund, in which case the actual amount of the gift is hereby appropriated to the expending agency, for the purpose or purposes designated by the donor, in addition to the amounts appropriated in this act. If no such cash fund, revolving fund, or trust fund exists, the Accounting Administrator may create such fund as is necessary to properly and separately account for the gift, in which case the actual amount of the gift is hereby appropriated to the expending agency, for the purpose or purposes designated by the donor, in addition to the amounts appropriated in this act.

This section shall not apply to the University of Nebraska.

**Sec. 10. 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 request any state funds for continuation or replacement of any such personnel or activities in future budget requests. To the extent feasible, requests for increases in the limitation on permanent and temporary salaries and per diems shall be addressed to the Appropriations Committee of the Legislature when the Legislature is in session.

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

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

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

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

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

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

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

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

Program statements that have been submitted prior to FY2025-26 shall be

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

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

**Sec. 14.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
The Department of Administrative Services shall monitor the appropriations and expenditures for this agency for FY2025-26 and FY2026-27 according to the following program classifications:

No. 122 - Legislative Services  
No. 123 - Clerk of the Legislature  
No. 126 - Legislative Research  
No. 127 - Revisor of Statutes  
No. 129 - Legislative Audit  
No. 501 - Intergovernmental Cooperation  
No. 504 - Office of Public Counsel  
No. 638 - Fiscal and Program Analysis  
The budget administrator of the budget division of the Department of Administrative Services shall have the authority to transfer appropriations and salary limits among the program classifications listed in this section as directed by the Executive Board of the Legislative Council.

**Sec. 15.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 122 - Legislative Services

	FY2025-26	FY2026-27
GENERAL FUND	12,022,197	12,243,797
CASH FUND	95,000	95,000
FEDERAL FUND est.	39,270	39,270
PROGRAM TOTAL	12,156,467	12,378,067
SALARY LIMIT	10,080,000	10,510,430

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

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

**Sec. 16.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 123 - Clerk of the Legislature

	FY2025-26	FY2026-27
GENERAL FUND	6,369,346	6,440,128
CASH FUND	150,200	150,000
PROGRAM TOTAL	6,519,546	6,590,128
SALARY LIMIT	5,396,132	5,590,061

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

**Sec. 17.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 126 - Legislative Research

	FY2025-26	FY2026-27
GENERAL FUND	924,004	924,004
PROGRAM TOTAL	924,004	924,004
SALARY LIMIT	845,222	879,272

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

**Sec. 18.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 127 - Revisor of Statutes

	FY2025-26	FY2026-27
GENERAL FUND	1,885,954	1,885,954
CASH FUND	125,000	125,000
PROGRAM TOTAL	2,010,954	2,010,954
SALARY LIMIT	1,742,484	1,812,769

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

**Sec. 19.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 129 - Legislative Audit

	FY2025-26	FY2026-27
GENERAL FUND	882,654	882,654
PROGRAM TOTAL	882,654	882,654
SALARY LIMIT	798,495	830,662

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

**Sec. 20.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 501 - Intergovernmental Cooperation

	FY2025-26	FY2026-27
GENERAL FUND	604,814	604,814
PROGRAM TOTAL	604,814	604,814
SALARY LIMIT	-0-	-0-

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

**Sec. 21.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 504 - Office of Public Counsel

	FY2025-26	FY2026-27
GENERAL FUND	2,202,116	2,202,116
PROGRAM TOTAL	2,202,116	2,202,116
SALARY LIMIT	1,994,497	2,070,009

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

**Sec. 22.** AGENCY NO. 3 – LEGISLATIVE COUNCIL  
Program No. 638 - Fiscal and Program Analysis

	FY2025-26	FY2026-27
GENERAL FUND	1,985,573	1,897,991
PROGRAM TOTAL	1,985,573	1,897,991
SALARY LIMIT	1,753,974	1,736,546

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

**Sec. 23.** AGENCY NO. 5 – SUPREME COURT  
Program No. 52 - Operations

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

The Department of Administrative Services shall monitor the appropriations

and expenditures for this program according to the following program classifications:

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

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

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

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

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

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

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

**Sec. 24.** AGENCY NO. 5 – SUPREME COURT  
Program No. 67 - Probation Services

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

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

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

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

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

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

**Sec. 25.** AGENCY NO. 5 – SUPREME COURT  
Program No. 235 - State Probation Contractual Services

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

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

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

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

**Sec. 26.** AGENCY NO. 5 – SUPREME COURT  
Program No. 420 - State Specialized Court Operations

	FY2025-26	FY2026-27
GENERAL FUND	8,596,971	8,867,096
PROGRAM TOTAL	8,596,971	8,867,096
SALARY LIMIT	4,930,714	5,084,959

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

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

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

Program No. 434 - Office of Public Guardian

	FY2025-26	FY2026-27
GENERAL FUND	3,018,237	3,134,960
CASH FUND est.	36,000	36,000
PROGRAM TOTAL	3,054,237	3,170,960
SALARY LIMIT	2,523,385	2,591,817

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

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

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

Program No. 435 - Probation Community Corrections

	FY2025-26	FY2026-27
GENERAL FUND	34,774,706	35,486,340
CASH FUND est.	6,625,800	6,625,800
PROGRAM TOTAL	41,400,506	42,112,140
SALARY LIMIT	14,910,259	15,236,134

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

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

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

Program No. 437 - Juvenile Justice

	FY2025-26	FY2026-27
GENERAL FUND	72,225,618	73,200,923
CASH FUND est.	25,000	25,000
FEDERAL FUND est.	148,500	148,500
PROGRAM TOTAL	72,399,118	73,374,423
SALARY LIMIT	18,063,140	18,622,614

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

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

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

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

Program No. 570 - Court Automation

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

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

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

**Sec. 31.** AGENCY NO. 7 – GOVERNOR  
Program No. 17 - Governor Operations

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

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

No. 18 - Governor's Policy Research Office

No. 21 - Office of the Governor

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

**Sec. 32.** AGENCY NO. 8 – LIEUTENANT GOVERNOR  
Program No. 124 - Office of the Lieutenant Governor

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

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

**Sec. 33.** AGENCY NO. 9 – SECRETARY OF STATE  
Program No. 20 - Services and Administration

	FY2025-26	FY2026-27
CASH FUND	5,022,646	4,715,747
PROGRAM TOTAL	5,022,646	4,715,747
SALARY LIMIT	2,235,590	2,296,518

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

No. 22 - Departmental Administration

No. 51 - Enforcement of Standards - Corporations

No. 53 - Enforcement of Standards - Collection Agencies

No. 89 - Uniform Commercial Code Central Filing

**Sec. 34.** AGENCY NO. 9 – SECRETARY OF STATE  
Program No. 45 - Election Administration

	FY2025-26	FY2026-27
GENERAL FUND	2,888,158	2,942,359
CASH FUND	175,000	175,000
FEDERAL FUND est.	1,239,818	1,239,818
PROGRAM TOTAL	4,302,976	4,357,177
SALARY LIMIT	892,691	920,790

**Sec. 35.** AGENCY NO. 9 – SECRETARY OF STATE  
Program No. 86 - Records Management

	FY2025-26	FY2026-27
GENERAL FUND	198,169	206,615
CASH FUND	4,304,389	4,321,818
REVOLVING FUND	1,039,142	1,049,637
PROGRAM TOTAL	5,541,700	5,578,070
SALARY LIMIT	750,776	774,407

**Sec. 36.** AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS  
Program No. 506 - State Agency and County Post Audits

	FY2025-26	FY2026-27
GENERAL FUND	4,351,565	4,780,369
PROGRAM TOTAL	4,351,565	4,780,369
SALARY LIMIT	3,254,766	3,615,098

**Sec. 37.** AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS  
Program No. 525 - Cooperative Audits

	FY2025-26	FY2026-27
CASH FUND	2,863,287	2,940,900
PROGRAM TOTAL	2,863,287	2,940,900
SALARY LIMIT	2,252,282	2,323,177

**Sec. 38.** AGENCY NO. 11 – ATTORNEY GENERAL  
Program No. 290 - State Settlement Funds

	FY2025-26	FY2026-27
CASH FUND	4,829,133	4,931,839
PROGRAM TOTAL	4,829,133	4,931,839
SALARY LIMIT	2,244,095	2,314,734

**Sec. 39.** AGENCY NO. 11 – ATTORNEY GENERAL  
Program No. 496 - Interstate Water Litigation

	FY2025-26	FY2026-27
GENERAL FUND	300,000	300,000
CASH FUND	200,000	200,000
PROGRAM TOTAL	500,000	500,000

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

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

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

**Sec. 40.** AGENCY NO. 11 – ATTORNEY GENERAL  
Program No. 507 - Interpretation and Application of Law

	FY2025-26	FY2026-27
GENERAL FUND	8,456,748	8,699,405
CASH FUND	3,059,723	3,090,194
FEDERAL FUND est.	1,917,370	1,961,254
REVOLVING FUND est.	2,165,109	2,237,497
PROGRAM TOTAL	15,598,950	15,988,350
SALARY LIMIT	10,410,372	10,697,417

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



No. 270 - Administration  
No. 271 - Civil Bureau  
No. 272 - Criminal Bureau  
No. 273 - Legal Services Bureau  
No. 274 - Public Protection Bureau

There is included in the appropriation to this program for FY2025-26 \$845,807 Cash Funds and for FY2026-27 \$845,807 Cash Funds, which appropriations shall only be expended directly from the Nebraska Health Care Cash Fund from budget subprogram 4 for purposes of enforcing the tobacco settlement agreement.

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

**Sec. 41.** AGENCY NO. 12 – STATE TREASURER  
Program No. 24 - State Disbursement Unit

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

**Sec. 42.** AGENCY NO. 12 – STATE TREASURER  
Program No. 117 - Mutual Finance Assistance

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

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

**Sec. 43.** AGENCY NO. 12 – STATE TREASURER  
Program No. 470 - Inland Port Authority

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

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

**Sec. 44.** AGENCY NO. 12 – STATE TREASURER  
Program No. 475 - ABLE Savings Program

	FY2025-26	FY2026-27
CASH FUND	467,654	479,006
PROGRAM TOTAL	467,654	479,006
SALARY LIMIT	214,465	221,216

**Sec. 45.** AGENCY NO. 12 – STATE TREASURER  
Program No. 503 - Treasury Management

	FY2025-26	FY2026-27
CASH FUND	987,459	1,015,206
PROGRAM TOTAL	987,459	1,015,206
SALARY LIMIT	690,074	711,797

**Sec. 46.** AGENCY NO. 12 – STATE TREASURER  
Program No. 505 - Educational Savings Unit

	FY2025-26	FY2026-27
CASH FUND	837,396	849,660
PROGRAM TOTAL	837,396	849,660
SALARY LIMIT	299,340	308,762

**Sec. 47.** AGENCY NO. 12 – STATE TREASURER  
Program No. 512 - Unclaimed Property

	FY2025-26	FY2026-27
CASH FUND	1,480,344	1,524,172
PROGRAM TOTAL	1,480,344	1,524,172
SALARY LIMIT	713,616	736,080

**Sec. 48.** AGENCY NO. 12 – STATE TREASURER  
Program No. 663 - Sports Arena Facility Financing Assistance

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

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

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

**Sec. 49.** AGENCY NO. 12 – STATE TREASURER  
Program No. 665 - Convention Center Facility Financing Assistance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Sec. 52. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION**  
**Program No. 158 - Education Aid**

	FY2025-26	FY2026-27
GENERAL FUND	1,303,294,141	1,291,572,774
CASH FUND	423,994,794	442,512,508
FEDERAL FUND est.	363,873,542	363,873,542
PROGRAM TOTAL	2,091,162,477	2,097,958,824

There is included in the appropriation to this program for FY2025-26 \$1,303,294,141 General Funds, \$423,994,794 Cash Funds, and \$363,873,542 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,291,572,774 General Funds, \$442,512,508 Cash Funds, and \$363,873,542 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

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

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

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

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

units.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Sec. 53. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION**  
**Program No. 161 - Education Innovation**

	FY2025-26	FY2026-27
CASH FUND	11,122,316	11,132,992
PROGRAM TOTAL	11,122,316	11,132,992

SALARY LIMIT	168,722	174,032
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There is included in the appropriation to this program for FY2025-26 \$10,807,362 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$10,807,362 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 54.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION  
Program No. 351 - Vocational Rehabilitation

	FY2025-26	FY2026-27
GENERAL FUND	6,561,850	6,724,525
CASH FUND	557,883	571,719
FEDERAL FUND est.	30,807,902	31,596,542
PROGRAM TOTAL	37,927,635	38,892,786
SALARY LIMIT	15,709,139	16,203,613

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

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

**Sec. 55.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION  
Program No. 352 - Disability Determination

	FY2025-26	FY2026-27
FEDERAL FUND est.	16,449,636	16,860,236
PROGRAM TOTAL	16,449,636	16,860,236
SALARY LIMIT	5,891,365	6,075,433

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

**Sec. 56.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION  
Program No. 401 - Services for the Deaf and Hard of Hearing

	FY2025-26	FY2026-27
GENERAL FUND	2,073,024	2,075,104
CASH FUND	2,984	2,988
PROGRAM TOTAL	2,076,008	2,078,092
SALARY LIMIT	56,342	58,116

**Sec. 57.** AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION  
Program No. 402 - Nebraska Center for the Education of Children who are Blind or Visually Impaired

	FY2025-26	FY2026-27
GENERAL FUND	2,726,405	2,727,104
PROGRAM TOTAL	2,726,405	2,727,104
SALARY LIMIT	18,894	19,489

**Sec. 58.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 16 - Expenses, Constitutional Officers

	FY2025-26	FY2026-27
GENERAL FUND	61,807	61,807

PROGRAM TOTAL	61,807	61,807
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**Sec. 59.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 19 - Modular Housing Units Program

	FY2025-26	FY2026-27
CASH FUND	774,074	804,156
PROGRAM TOTAL	774,074	804,156
SALARY LIMIT	445,888	461,884

**Sec. 60.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 54 - Enforcement of Standards - Common Carriers

	FY2025-26	FY2026-27
GENERAL FUND	1,739,104	1,797,342
CASH FUND	77,976	80,952
PROGRAM TOTAL	1,817,080	1,878,294
SALARY LIMIT	1,158,111	1,190,388

**Sec. 61.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 60 - Grain Warehouse Surveillance/Moisture Testing

	FY2025-26	FY2026-27
CASH FUND	352,611	363,852
PROGRAM TOTAL	352,611	363,852
SALARY LIMIT	224,610	231,481

**Sec. 62.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 64 - Nebraska Telecommunications Relay System Fund

	FY2025-26	FY2026-27
CASH FUND	1,548,793	1,556,611
PROGRAM TOTAL	1,548,793	1,556,611
SALARY LIMIT	128,991	132,985

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

**Sec. 63.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 583 - Enhanced Wireless 911 Fund

	FY2025-26	FY2026-27
CASH FUND	15,676,242	15,744,729
PROGRAM TOTAL	15,676,242	15,744,729
SALARY LIMIT	1,113,379	1,149,626

There is included in the appropriation to this program for FY2025-26 \$8,500,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$8,500,000 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 64.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 686 - Nebraska Telecommunications Universal Service Fund

	FY2025-26	FY2026-27
CASH FUND	85,793,019	85,856,075
PROGRAM TOTAL	85,793,019	85,856,075
SALARY LIMIT	1,017,434	1,049,459

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

**Sec. 65.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 790 - Natural Gas Regulation

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

There is included in the appropriation to this program for FY2025-26 \$185,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$185,000 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 66.** AGENCY NO. 14 – PUBLIC SERVICE COMMISSION  
Program No. 792 - Major Oil Pipeline Siting

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

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	911,233	928,548
PROGRAM TOTAL	911,233	928,548
SALARY LIMIT	315,311	325,237

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

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

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

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

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

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

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

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

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

**Sec. 72.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
Program No. 112 - Property Assessment

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

**Sec. 73.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
Program No. 121 - School Property Tax Credit

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

There is included in the appropriation to this program for FY2025-26 \$780,000,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$808,000,000 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 74.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
Program No. 132 - Property Tax Credit Program

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

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

**Sec. 75.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
Program No. 160 - Lottery Administration

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

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

**Sec. 76.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
Program No. 164 - Gamblers Assistance Program

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

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

**Sec. 77.** AGENCY NO. 16 – DEPARTMENT OF REVENUE  
Program No. 165 - Charitable Gaming

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

**Sec. 78.** AGENCY NO. 18 – DEPARTMENT OF AGRICULTURE  
Program No. 78 - Department of Agriculture

	FY2025-26	FY2026-27
GENERAL FUND	6,612,621	6,612,621
CASH FUND	10,404,992	10,856,871
FEDERAL FUND est.	4,648,359	4,711,663
REVOLVING FUND	447,306	454,347
PROGRAM TOTAL	22,113,278	22,635,502
SALARY LIMIT	9,432,803	9,754,862

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

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

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

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

**Sec. 79.** AGENCY NO. 19 – DEPARTMENT OF BANKING AND FINANCE  
Program No. 65 - Enforcement of Standards - Financial Institutions

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

**Sec. 80.** AGENCY NO. 19 – DEPARTMENT OF BANKING AND FINANCE  
Program No. 66 - Enforcement of Standards - Securities

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

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

	FY2025-26	FY2026-27
GENERAL FUND	4,009,665	3,472,106
CASH FUND	5,095,668	5,880,040
FEDERAL FUND est.	546,761	560,989
PROGRAM TOTAL	9,652,094	9,913,135
SALARY LIMIT	4,882,448	5,036,732

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

- No. 225 - General Operations

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

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

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

**Sec. 82.** AGENCY NO. 21 – STATE FIRE MARSHAL  
Program No. 340 - Training Division

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

There is included in the appropriation to this program for FY2025-26 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect first responders to behavioral health services, supports, and training and for a statewide wellness learning plan that includes anonymous assessments, education, and awareness to promote resiliency development. There is included in the appropriation to this program for FY2026-27 \$1,125,000 Cash Funds from the Training Division Cash Fund to connect first responders to behavioral health services, supports, and training and for a statewide wellness learning plan that includes anonymous assessments, education, and awareness to promote resiliency development.

**Sec. 83.** AGENCY NO. 21 – STATE FIRE MARSHAL  
Program No. 845 - Nebraska Public Safety Communication System

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

**Sec. 84.** AGENCY NO. 22 – DEPARTMENT OF INSURANCE  
Program No. 68 - Medical Professional Liability

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

**Sec. 85.** AGENCY NO. 22 – DEPARTMENT OF INSURANCE  
Program No. 69 - Enforcement of Standards - Insurance

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

There is included in the appropriation to this program for FY2025-26 \$664,722 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$664,722 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 86.** AGENCY NO. 22 – DEPARTMENT OF INSURANCE  
Program No. 556 - Liquidation of Insurance Companies

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

**Sec. 87.** AGENCY NO. 23 – DEPARTMENT OF LABOR  
Program No. 31 - Division of Employment

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

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

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

There is included in the appropriation to this program for FY2025-26 \$1,600,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,600,000 Cash Funds for state aid, which shall only be used for such purpose.

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

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

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

**Sec. 88.** AGENCY NO. 23 – DEPARTMENT OF LABOR  
Program No. 194 - Division for Protection of People and Property

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

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

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

	FY2025-26	FY2026-27
CASH FUND	54,359,753	44,484,204
FEDERAL FUND est.	48,446	48,446
PROGRAM TOTAL	54,408,199	44,532,650
SALARY LIMIT	13,166,753	13,572,036

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

Cash Funds for state aid, which shall only be used for such purpose.  
The unexpended Cash Fund appropriation balance existing on June 30, 2025, up to \$8,000,000 is hereby reappropriated.

**Sec. 90.** AGENCY NO. 24 – DEPARTMENT OF MOTOR VEHICLES  
Program No. 90 - Motor Vehicle License Plates

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

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

**Sec. 91.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 30 - Tobacco Prevention and Control

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

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

**Sec. 92.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 33 - Administration

	FY2025-26	FY2026-27
GENERAL FUND	199,883,223	209,301,896
CASH FUND	50,920,649	51,381,168
FEDERAL FUND est.	388,915,714	396,576,679
PROGRAM TOTAL	639,719,586	657,259,743
SALARY LIMIT	230,680,891	237,531,342

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

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

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

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

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	70,132,211	70,132,211
CASH FUND	23,919,851	23,419,851
FEDERAL FUND est.	10,504,971	10,504,971
PROGRAM TOTAL	104,557,033	104,057,033

There is included in the appropriation to this program for FY2025-26 \$70,132,211 General Funds, \$23,919,851 Cash Funds, and \$10,504,971 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$70,132,211 General Funds, \$23,419,851 Cash Funds, and \$10,504,971 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

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

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

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

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

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

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

FY2025-26

FY2026-27

GENERAL FUND	2,180,723	2,180,723
CASH FUND	3,906,815	3,906,815
FEDERAL FUND est.	450,000	450,000
PROGRAM TOTAL	6,537,538	6,537,538

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

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

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

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

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

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

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

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

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	29,952,083	29,989,393
CASH FUND	10,085,700	10,085,700
FEDERAL FUND est.	105,921,341	106,010,290
PROGRAM TOTAL	145,959,124	146,085,383

There is included in the appropriation to this program for FY2025-26 \$29,952,083 General Funds, \$10,085,700 Cash Funds, and \$105,921,341 Federal Funds estimate for state aid, which shall only be used for such purpose. There

is included in the appropriation to this program for FY2026-27 \$29,989,393 General Funds, \$10,085,700 Cash Funds, and \$106,010,290 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	76,380,054	76,380,054
CASH FUND	5,360,000	5,360,000
FEDERAL FUND est.	242,207,325	232,207,325
PROGRAM TOTAL	323,947,379	313,947,379

There is included in the appropriation to this program for FY2025-26 \$76,380,054 General Funds, \$5,360,000 Cash Funds, and \$242,207,325 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$76,380,054 General Funds, \$5,360,000 Cash Funds, and \$232,207,325 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

There is included in the appropriation to this program for FY2025-26 \$10,000,000 federal Temporary Assistance for Needy Families funds for grants to nonprofit organizations holding a certificate of exemption under section 501(c) (3) of the Internal Revenue Code that distributes food in ten or more counties in Nebraska and qualifies for the Emergency Food Assistance Program administered by the United States Department of Agriculture.

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

	FY2025-26	FY2026-27
GENERAL FUND	1,083,193,393	1,078,129,645
CASH FUND	740,689,274	727,780,910
FEDERAL FUND est.	3,886,655,047	3,851,304,333
PROGRAM TOTAL	5,710,537,714	5,657,214,888

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

No. 348 - Medical Assistance

No. 349 - Medicaid Expansion Aid

There is included in the appropriation to this program for FY2025-26 \$1,083,193,393 General Funds, \$740,689,274 Cash Funds, and \$3,886,655,047 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,078,129,645 General Funds, \$727,780,910 Cash Funds, and \$3,851,304,333 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	182,756,746	182,756,746
CASH FUND	3,000,000	3,000,000
FEDERAL FUND est.	67,996,793	67,996,793



PROGRAM TOTAL253,753,539253,753,539

There is included in the appropriation to this program for FY2025-26 \$182,756,746 General Funds, \$3,000,000 Cash Funds, and \$67,996,793 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$182,756,746 General Funds, \$3,000,000 Cash Funds, and \$67,996,793 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

There is included in the amount shown as aid for this program for FY2025-26 \$3,000,000 Cash Funds from the Medicaid Managed Care Excess Profit Fund for domestic violence services. There is included in the amount show as aid for this program for FY2026-27 \$3,000,000 Cash Funds from the Medicaid Managed Care Excess Profit Fund for domestic violence services.

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

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

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

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

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

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

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

No. 363 - Lincoln Regional Center  
 No. 456 - Whitehall Psychiatric Residential Treatment Facility  
 No. 870 - Norfolk Sex Offender Treatment  
 Sec. 105. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 Program No. 421 - Beatrice State Developmental Center

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

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

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

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

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	7,083,060	7,083,060
CASH FUND	9,339,000	9,730,000
PROGRAM TOTAL	16,422,060	16,813,060

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

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

There is included in the amount shown as aid for this program for FY2025-26 \$1,400,000 General Funds and for FY2026-27 \$1,400,000 General Funds for the seven community health centers funded through Federal Program 330, Public Law 104-299, the federal Health Centers Consolidation Act of 1996 for dental services. Each of the following centers is to receive \$200,000: Charles Drew Health Center, OneWorld Community Health Centers, East Central District

Health Department – Good Neighbor Community Health Center, Community Action Partnership of Western Nebraska, Midtown Health Center, Bluestem Health, and Heartland Health Center.

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

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

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

There is included in the amount shown as aid for this program for FY2025-26 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the Nebraska Health Care Cash Fund for public health departments. There is included in the amount shown as aid for this program for FY2026-27 \$2,898,246 General Funds and \$5,605,000 Cash Funds from the Nebraska Health Care Cash Fund for public health departments. There is included in the amount shown in this section for FY2025-26 \$2,898,246 General Funds and for FY2026-27 \$2,898,246 General Funds to be distributed equally among the eighteen public health departments. There is included in the amount shown in this section for FY2025-26 \$5,405,000 Cash Funds and for FY2026-27 \$5,405,000 Cash Funds to be distributed among the eighteen public health departments pursuant to section 71-1628.08. There is included in the amount shown in this section for FY2025-26 \$200,000 Cash Funds and for FY2026-27 \$200,000 Cash Funds to be distributed equally among the eighteen public health departments.

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	7,352,196	7,352,196
CASH FUND	20,325,817	20,325,817

FEDERAL FUND est.	84,079,725	84,079,725
PROGRAM TOTAL	111,757,738	111,757,738

There is included in the appropriation to this program for FY2025-26 \$7,352,196 General Funds, \$20,325,817 Cash Funds, and \$84,079,725 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$7,352,196 General Funds, \$20,325,817 Cash Funds, and \$84,079,725 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Sec. 109.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 559 - Care Management

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

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

**Sec. 110.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 571 - Community-Based Aging Services

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

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

**Sec. 111.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 621 - Stem Cell Research

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

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

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

**Sec. 112.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 622 - Cancer Research

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

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

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

Program No. 623 - Biomedical Research

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

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

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

**Sec. 114.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 624 - Health Information Exchange

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

**Sec. 115.** AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Program No. 931 - YRTC's Facility Improvements

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

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

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

Total expenditures by the Department of Transportation for permanent and temporary salaries and per diems shall not exceed \$155,441,627 for FY2025-26. Total expenditures by the Department of Transportation for permanent and temporary salaries and per diems shall not exceed \$161,284,354 for FY2026-27.

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

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

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

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

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

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

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

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

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

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

**Sec. 119.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 305 - Assistance to Local Transit Authorities

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

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

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

**Sec. 120.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 562 - Nebraska Broadband Office

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

There is included in the appropriation to this program for FY2025-26 \$139,960,000 Federal Funds est. for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$93,640,000 Federal Funds est. for state aid, which shall only be used for such purpose.

**Sec. 121.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 568 - Highway Administration

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

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

**Sec. 122.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 569 - Construction

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

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

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

**Sec. 123.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 572 - Service and Support

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

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

**Sec. 124.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 574 - Maintenance

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

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

**Sec. 125.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 596 - State-Owned Aircraft

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

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

**Sec. 126.** AGENCY NO. 27 – DEPARTMENT OF TRANSPORTATION  
Program No. 901 - Facility Improvements

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

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

Facility improvements – Falls City maintenance project

Facility improvements – general maintenance

**Sec. 127.** AGENCY NO. 28 – DEPARTMENT OF VETERANS' AFFAIRS  
Program No. 511 - Veterans' Affairs

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

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

No. 36 - Departmental Administration  
No. 37 - Veterans' Cemeteries  
No. 510 - State Service Office  
No. 519 - Central Nebraska Veterans' Home  
No. 520 - Norfolk Veterans' Home  
No. 521 - Western Nebraska Veterans' Home  
No. 522 - Eastern Nebraska Veterans' Home

**Sec. 128.** AGENCY NO. 30 – STATE ELECTRICAL BOARD  
Program No. 197 - Public Protection

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

**Sec. 129.** AGENCY NO. 31 – MILITARY DEPARTMENT  
Program No. 191 - Governor's Emergency Program - COVID-19

There is no salary limitation for this program.

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

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

**Sec. 130.** AGENCY NO. 31 – MILITARY DEPARTMENT  
Program No. 192 - Governor's Emergency Program

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

There is no salary limitation for this program.



Cash Fund expenditures shall not be limited to the amount shown.  
The unexpended General Fund and Cash Fund appropriation balances existing on June 30, 2025, are hereby reappropriated.  
There is included in the appropriation to this program for FY2025-26 \$5,000,000 General Funds, \$250,000 Cash Funds estimate, and \$4,500,000 Federal Funds estimate for state aid. There is included in the appropriation to this program for FY2026-27 \$5,000,000 General Funds, \$250,000 Cash Funds estimate, and \$4,500,000 Federal Funds estimate for state aid.  
Expenditures from this program shall not be restricted to state aid if other expenditures are necessary to fulfill the goals of the Governor's Emergency Program.

<b>Sec. 131.</b> AGENCY NO. 31 – MILITARY DEPARTMENT Program No. 544 - National and State Guard		
	FY2025-26	FY2026-27
GENERAL FUND	4,045,314	4,138,048
CASH FUND	475,201	475,201
FEDERAL FUND est.	20,442,543	20,681,696
PROGRAM TOTAL	24,963,058	25,294,945
SALARY LIMIT	9,338,908	9,600,831

<b>Sec. 132.</b> AGENCY NO. 31 – MILITARY DEPARTMENT Program No. 545 - Emergency Management		
	FY2025-26	FY2026-27
GENERAL FUND	1,335,947	1,373,883
CASH FUND est.	641,392	648,370
FEDERAL FUND est.	3,996,350	4,048,975
PROGRAM TOTAL	5,973,689	6,071,228
SALARY LIMIT	2,628,350	2,703,609

Cash Fund expenditures shall not be limited to the amounts shown.  
There is included in the appropriation to this program for FY2025-26 \$1,570,604 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,570,604 Federal Funds estimate for state aid, which shall only be used for such purpose.

<b>Sec. 133.</b> AGENCY NO. 31 – MILITARY DEPARTMENT Program No. 548 - Tuition Assistance		
	FY2025-26	FY2026-27
GENERAL FUND	1,052,793	1,052,793
PROGRAM TOTAL	1,052,793	1,052,793
SALARY LIMIT	-0-	-0-

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

<b>Sec. 134.</b> AGENCY NO. 31 – MILITARY DEPARTMENT Program No. 927 - Federal-State Match Construction Projects			
	FY2025-26	FY2026-27	FUTURE
NEBRASKA CAPITAL			
CONSTRUCTION FUND	2,259,305	-0-	-0-
FEDERAL FUND est.	4,179,320	-0-	-0-
PROGRAM TOTAL	6,438,625	-0-	-0-

The Military Department is hereby authorized to engage in various military master capital project agreements with the National Guard Bureau, including projects at the Greenlief National Guard/Reserve Center, the Mead Readiness Center, the Lincoln Readiness Center, the York Readiness Center, the Sidney Readiness Center, and the Joint Forces Headquarters Building.  
**Sec. 135.** AGENCY NO. 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS  
Program No. 529 - Land Surveys

	FY2025-26	FY2026-27
GENERAL FUND	497,895	515,252
CASH FUND	49,883	51,791
PROGRAM TOTAL	547,778	567,043
SALARY LIMIT	376,857	389,507

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

**Sec. 136.** AGENCY NO. 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS  
Program No. 554 - Disputed Survey Settlements

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

**Sec. 137.** AGENCY NO. 32 – BOARD OF EDUCATIONAL LANDS AND FUNDS  
Program No. 582 - School Land Trust

	FY2025-26	FY2026-27
CASH FUND est.	21,163,355	21,258,224
PROGRAM TOTAL	21,163,355	21,258,224

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

**Sec. 138.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 162 - Environmental Trust

	FY2025-26	FY2026-27
CASH FUND	26,602,651	26,622,563
PROGRAM TOTAL	26,602,651	26,622,563
SALARY LIMIT	362,301	373,707

There is included in the appropriation to this program for FY2025-26 \$25,750,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$25,750,000 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 139.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 330 - Habitat Development

	FY2025-26	FY2026-27
CASH FUND	9,080,148	9,184,398
FEDERAL FUND est.	3,900,673	3,900,673
PROGRAM TOTAL	12,980,821	13,085,071
SALARY LIMIT	2,180,909	2,249,462

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

**Sec. 140.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 336 - Wildlife Conservation

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

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

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

**Sec. 141.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 337 - Administration

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

**Sec. 142.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 338 - Niobrara Council

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

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

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

**Sec. 143.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 549 - Parks - Administration and Operation

	FY2025-26	FY2026-27
GENERAL FUND	2,816,945	2,816,945
CASH FUND	35,836,241	36,724,238
FEDERAL FUND est.	50,000	50,000
PROGRAM TOTAL	38,703,186	39,591,183
SALARY LIMIT	18,044,762	18,734,476

**Sec. 144.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 550 - Planning and Trails Coordination

	FY2025-26	FY2026-27
GENERAL FUND	559,668	559,668
CASH FUND	2,394,449	1,789,895
FEDERAL FUND est.	111,172	111,172
PROGRAM TOTAL	3,065,289	2,460,735
SALARY LIMIT	1,231,050	1,292,121

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

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

The unexpended Cash Fund appropriation balance existing on June 30, 2025, is hereby reappropriated, up to \$5,400,000 to fund the MOPAC trail.

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

**Sec. 145.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 617 - Engineering and Area Maintenance

	FY2025-26	FY2026-27
GENERAL FUND	1,856,948	1,856,948
CASH FUND	2,508,986	2,630,144

PROGRAM TOTAL	4,365,934	4,487,092
SALARY LIMIT	2,277,105	2,346,588

**Sec. 146.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 628 - Credit Card Discount Sales

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

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

**Sec. 147.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 846 - Nebraska Public Safety Communication System

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

**Sec. 148.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 900 - State Park System Facility Improvements

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

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

**Sec. 149.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 901 - State Parks Facilities Deferred Maintenance

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

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

**Sec. 150.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 965 - Water Recreation Enhancement

	FY2025-26	FY2026-27	FUTURE
CASH FUND	-0-	-0-	-0-
PROGRAM TOTAL	-0-	-0-	-0-

The unexpended Cash Fund appropriation balance existing on June 30, 2025, is hereby reappropriated, up to \$55,082,087 for projects identified in this section.

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

**Sec. 151.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 966 - State Recreational Trails

	FY2025-26	FY2026-27	FUTURE
CASH FUND	100,000	-0-	-0-
PROGRAM TOTAL	100,000	-0-	-0-

The Game and Parks Commission is hereby authorized to complete projects for the Cowboy Recreational and Nature Trail and the Lied Platte River Bridge Trail, including, but not limited to, trail surfacing, bridge decking, culvert construction, trailside amenities, and parking.

**Sec. 152.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 967 - State Park Improvements

	FY2025-26	FY2026-27	FUTURE
CASH FUND	-0-	-0-	-0-

PROGRAM TOTAL -0- -0- -0-

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

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

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

**Sec. 153.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 969 - State Recreation Areas

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

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

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

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

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

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

**Sec. 154.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 971 - Special Use Areas

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

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

**Sec. 155.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 972 - Administrative Facilities - IMPR

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

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

**Sec. 156.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 973 - Fish Production

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

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

**Sec. 157.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 975 - Emergency Repairs - Parks

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

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

**Sec. 158.** AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 976 - Emergency Repairs - Wildlife

	FY2025-26	FY2026-27	FUTURE
CASH FUND est.	685,000	151,000	-0-

PROGRAM TOTAL 685,000 151,000 -0-

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

Sec. 159. AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 979 - Cowboy Trail Emergency Repairs

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

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

Sec. 160. AGENCY NO. 33 – GAME AND PARKS COMMISSION  
Program No. 981 - Aquatic Habitat Enhancement and Restoration

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

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

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

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

Sec. 162. AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION  
Program No. 252 - Library and Information Services

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

Sec. 163. AGENCY NO. 34 – NEBRASKA LIBRARY COMMISSION  
Program No. 302 - Library Development

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

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

Sec. 164. AGENCY NO. 35 – NEBRASKA LIQUOR CONTROL COMMISSION  
Program No. 73 - Licensing and Regulation

	FY2025-26	FY2026-27
GENERAL FUND	2,009,807	2,009,807
CASH FUND	100,000	100,000
PROGRAM TOTAL	2,109,807	2,109,807
SALARY LIMIT	1,085,475	1,085,475

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

Sec. 165. AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION  
Program No. 74 - Enforcement of Standards - Horseracing

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

**Sec. 166.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION  
Program No. 81 - Racetrack Gaming

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

**Sec. 167.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION  
Program No. 87 - Casino Tax Revenue

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

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

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

**Sec. 168.** AGENCY NO. 36 – STATE RACING AND GAMING COMMISSION  
Program No. 88 - Horseracing Aid

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

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

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

**Sec. 169.** AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT  
Program No. 530 - Court Administration

	FY2025-26	FY2026-27
CASH FUND	5,625,320	5,625,320
FEDERAL FUND est.	64,358	64,358
PROGRAM TOTAL	5,689,678	5,689,678
SALARY LIMIT	3,422,166	3,594,528

**Sec. 170.** AGENCY NO. 39 – NEBRASKA BRAND COMMITTEE  
Program No. 75 - Nebraska Brand Committee

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

**Sec. 171.** AGENCY NO. 40 – NEBRASKA MOTOR VEHICLE INDUSTRY LICENSING BOARD  
Program No. 76 - Enforcement of Standards - Automotive Industry

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

**Sec. 172.** AGENCY NO. 41 – STATE REAL ESTATE COMMISSION

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

	FY2025-26	FY2026-27
CASH FUND	1,718,907	1,770,297
PROGRAM TOTAL	1,718,907	1,770,297
SALARY LIMIT	885,285	911,674

**Sec. 173.** AGENCY NO. 45 – BOARD OF BARBER EXAMINERS  
Program No. 80 - Enforcement of Standards - Barbering

	FY2025-26	FY2026-27
CASH FUND	210,264	219,773
PROGRAM TOTAL	210,264	219,773
SALARY LIMIT	132,674	138,047

**Sec. 174.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 200 - Operations

	FY2025-26	FY2026-27
GENERAL FUND	363,059,147	375,144,831
CASH FUND	7,586,125	2,586,125
FEDERAL FUND est.	2,299,947	2,300,175
REVOLVING FUND est.	22,969,492	23,305,194
PROGRAM TOTAL	395,914,711	403,336,325
SALARY LIMIT	227,602,622	234,936,292

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

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

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

- No. 260 - Nebraska Correctional Youth Facility
- No. 300 - Tecumseh Correctional Center
- No. 368 - Lincoln Community Corrections Center
- No. 369 - Omaha Community Corrections Center
- No. 370 - Central Office
- No. 372 - Nebraska State Penitentiary
- No. 373 - Nebraska Center for Women - York
- No. 375 - Diagnostic and Evaluation Center
- No. 376 - Lincoln Correctional Center
- No. 377 - Omaha Correctional Center
- No. 386 - McCook Incarceration Work Camp
- No. 389 - Adult Parole Program
- No. 390 - Federal Surplus Property
- No. 391 - Reception and Treatment Center
- No. 495 - Department Central Warehouse
- No. 563 - Correctional Industries

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

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

**Sec. 175.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 213 - Corrections Workforce Recruitment and Development

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

**Sec. 176.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 214 - Vocational and Life Skills

	FY2025-26	FY2026-27
GENERAL FUND	6,251,299	6,313,029
CASH FUND	8,300,000	4,800,000



REVOLVING FUND	116,450	116,450
PROGRAM TOTAL	14,667,749	11,229,479
SALARY LIMIT	1,799,490	1,832,706

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

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

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

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

**Sec. 177.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 725 - Building Depreciation Charges

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

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

**Sec. 178.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 905 - Correctional Facilities: Site Selection and Planning

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

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

Such authorization shall be contingent on the Department of Correctional Services, in conjunction with the Department of Administrative Services, at an appropriately deemed time, beginning the decommissioning of a multi-custody level correctional facility. Decommissioning of such facility, in part or in whole, shall comply with sections 72-812 to 72-818. A portion of the appropriation to this program may be used for expenses necessary to decommission such a facility.

The new facility shall be constructed in a manner that ensures adequate space, housing features, and other amenities that will facilitate meaningful reentry, programming, and clinical treatment. All features of construction shall be done in a manner that positively impacts inmate behavior, including, but not limited to, providing appropriate correctional beds for both long-term and specialized housing, providing design capacity for living spaces, common spaces, telehealth stations dedicated for programming, and other relevant areas

that allow for substance abuse and mental health counseling and treatment, job training, educational services, and any other programs or services that allow for humane care and housing and contribute to reduced recidivism rates.

**Sec. 179.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 912 - Nebraska Correctional Center for Women

	FY2025-26	FY2026-27	FUTURE
NEBRASKA CAPITAL			
CONSTRUCTION FUND	-0-	-0-	-0-
PROGRAM TOTAL	-0-	-0-	-0-

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

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

**Sec. 180.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 913 - Security System Upgrades

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

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

**Sec. 181.** AGENCY NO. 46 – DEPARTMENT OF CORRECTIONAL SERVICES  
Program No. 914 - Infrastructure and Maintenance

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

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

**Sec. 182.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS COMMISSION  
Program No. 533 - Network Operations

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

**Sec. 183.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS COMMISSION  
Program No. 566 - Public Radio

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

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

**Sec. 184.** AGENCY NO. 47 – NEBRASKA EDUCATIONAL TELECOMMUNICATIONS COMMISSION

Program No. 925 - Translator Replacement			
	FY2025-26	FY2026-27	FUTURE
NEBRASKA CAPITAL			
CONSTRUCTION FUND	150,000	-0-	-0-
PROGRAM TOTAL	150,000	-0-	-0-

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

**Sec. 185.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

Program No. 640 - Postsecondary Education Coordination		
	FY2025-26	FY2026-27
GENERAL FUND	1,633,790	1,689,068
CASH FUND	61,765	64,200
PROGRAM TOTAL	1,695,555	1,753,268
SALARY LIMIT	1,148,734	1,181,422

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

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

Program No. 690 - Nebraska Opportunity Grant Program		
	FY2025-26	FY2026-27
GENERAL FUND	7,093,430	7,093,430
CASH FUND	17,854,872	17,854,872
PROGRAM TOTAL	24,948,302	24,948,302

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

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

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

Program No. 691 - Access College Early Scholarship Program		
	FY2025-26	FY2026-27
GENERAL FUND	1,500,000	1,500,000
PROGRAM TOTAL	1,500,000	1,500,000

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

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

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

**Sec. 188.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

Program No. 692 - Higher Education Financial Aid		
	FY2025-26	FY2026-27
GENERAL FUND	8,000,000	8,000,000
CASH FUND	4,901,641	4,912,570
PROGRAM TOTAL	12,901,641	12,912,570
SALARY LIMIT	218,704	223,414

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

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

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

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

**Sec. 189.** AGENCY NO. 48 – COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

Program No. 695 - Guaranty Recovery Program

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

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

**Sec. 190.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES

Program No. 48 - Nebraska State Colleges - System Office

	FY2025-26	FY2026-27
GENERAL FUND	75,078,448	77,151,164
CASH FUND est.	47,058,529	47,058,529
FEDERAL FUND est.	52,120,000	52,120,000
REVOLVING FUND est.	10,564,000	10,564,000
PROGRAM TOTAL	184,820,977	186,893,693

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

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

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

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

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

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

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

(8) The Department of Administrative Services shall monitor the

appropriations and expenditures of the Board of Trustees of the Nebraska State Colleges, Agency No. 50-0, and the Nebraska State Colleges, Agency Nos. 50-1, 50-3, and 50-4, according to NCHEMS-Program Classification Structure, Second Edition. Expenditure authority shall be limited to program appropriations.

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

**Sec. 191.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES

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

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

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

**Sec. 192.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES

Program No. 919 - State College Facilities Program

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

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

**Sec. 193.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES

Program No. 920 - Board Facilities Fee Fund Projects

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

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

**Sec. 194.** AGENCY NO. 50 – BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES

Program No. 933 - Chadron State College Math Science Building

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

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

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

The board shall not pledge the credit of the State of Nebraska for the payment of any sum owing on account of such contract, except that there may be pledged for the payment of any such contract any appropriations made by the Legislature for such purpose. No contract shall be entered into pursuant to this section without prior approval by resolution by the board. The board may also convey, lease, or lease back all or any part of the Math Science Building project and the land on which such project is situated to such person, firm, or corporation as the board may contract with pursuant to this section to

facilitate the long-term payment of the costs of the Math Science Building project. Any such conveyance or lease shall provide that when the costs of the Math Science Building project have been paid, together with interest and other costs thereon, the Math Science Building project and the land on which such project is located shall become the property of the board. The board may schedule contractual payments on a monthly, quarterly, or semiannual basis consistent with the state fiscal year. On or before August 31, 2035, any funds appropriated from the General Fund for the project held in the state treasury and held by any trustee which are not necessary to meet the terms of any long-term financing agreements entered into pursuant to this section shall be transferred to the General Fund.

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

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

**Sec. 195.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA  
Program No. 781 - University - Administration

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

	FY2025-26	FY2026-27
GENERAL FUND	703,683,768	708,054,475
PROGRAM TOTAL	703,683,768	708,054,475

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

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

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

(5) There is included in the appropriation to this program for FY2025-26 an estimated \$3,914,049 General Funds and for FY2026-27 an estimated \$3,938,360 General Funds for the Nebraska College of Technical Agriculture at Curtis.

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

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

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

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

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

(11) It is the intent of the Legislature that the Institute of Agriculture

and Natural Resources and the Cooperative Extension Service are treated fairly in the University of Nebraska 2025-2027 biennial budget-setting process.

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

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

(c) It is intended for the EPSCoR Program that faculty teams, clusters, research centers, or individual faculty from the various colleges and departments of all of the campuses of the University of Nebraska and Creighton University should present to the EPSCoR Planning Committee research proposals to be funded by the EPSCoR Program. Inherent in this process is the concept that the best proposals be selected regardless of the campus of origin and that selections be made on a competitive basis. Emphasis shall be placed on technology transfer and the research needs of business and industry. It is intended that the EPSCoR Planning Committee shall continue to develop the Nebraska State Science and Technology Transfer Plan as part of the EPSCoR Program. It is further intended that the existing Research Fund Advisory Committee and the existing EPSCoR Planning Committee coordinate and integrate the planning and project evaluation criteria and procedures for both the Nebraska Research Initiative Program and the EPSCoR Program. Matching funds for any research grants to Creighton University shall be in the form of a contract in which specific services are identified and a time period is specified. Creighton University shall provide an appropriate share of any match.

(13) It is intended that:

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

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

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

(d) Comprehensive computer plans at the University of Nebraska shall be biennially updated and submitted to the Legislative Fiscal Analyst and to the budget division of the Department of Administrative Services on or before September 1 of odd-numbered years; and

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

**Sec. 196.** AGENCY NO. 51 – UNIVERSITY OF NEBRASKA  
Program No. 906 - NU Facilities Renewal

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

(1) It is the intent of the Legislature that after the terms of any long-term financing agreements have been met for the Nebraska College of Technical Agriculture at Curtis Education Center, the annual \$820,000 General Fund appropriation as contained in Laws 2017, LB 330, section 35, be continued

through 2050. The annual \$820,000 General Fund appropriation shall be used for renewal, renovations, or repair of existing university facilities.

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

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

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

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

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

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

**Sec. 197. AGENCY NO. 51 – UNIVERSITY OF NEBRASKA**

Program No. 920 - University of Nebraska Facilities Program

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

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

**Sec. 198. AGENCY NO. 51 – UNIVERSITY OF NEBRASKA**

Program No. 959 - Nursing and Allied Health Residential Facilities

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

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

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

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

(4) It is the intent of the Legislature that future appropriations for the facilities described in this section shall not be reduced until all contracts and securities relating to the construction and financing of facilities are completed or paid, but in no case shall such appropriations extend beyond the fiscal year ending June 30, 2047.

**Sec. 199. AGENCY NO. 52 – NEBRASKA STATE FAIR BOARD**

Program No. 694 - State Fair Support and Improvement



	FY2025-26	FY2026-27
CASH FUND est.	5,000,000	5,000,000
PROGRAM TOTAL	5,000,000	5,000,000

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

**Sec. 200.** AGENCY NO. 53 – REAL PROPERTY APPRAISER BOARD  
Program No. 79 - Appraiser Licensing

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

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

**Sec. 201.** AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY  
Program No. 561 - Semiquincentennial Commission

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

**Sec. 202.** AGENCY NO. 54 – NEBRASKA STATE HISTORICAL SOCIETY  
Program No. 648 - Nebraska State Historical Society

	FY2025-26	FY2026-27
GENERAL FUND	5,286,038	5,286,038
CASH FUND	3,225,382	3,485,799
FEDERAL FUND est.	987,580	1,030,275
PROGRAM TOTAL	9,499,000	9,802,112
SALARY LIMIT	5,108,247	5,108,247

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

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

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

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

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

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

**Sec. 203.** AGENCY NO. 56 – NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

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

	FY2025-26	FY2026-27
CASH FUND	1,697,031	1,709,812
PROGRAM TOTAL	1,697,031	1,709,812

LB261		LB261
2025		2025
SALARY LIMIT	304,107	313,126
<b>Sec. 204.</b> AGENCY NO. 57 – NEBRASKA OIL AND GAS CONSERVATION COMMISSION Program No. 335 - Oil and Gas Conservation		
	FY2025-26	FY2026-27
GENERAL FUND	-0-	-0-
CASH FUND	1,434,241	1,471,352
FEDERAL FUND est.	87,133	89,360
PROGRAM TOTAL	1,521,374	1,560,712
SALARY LIMIT	948,294	978,150
<b>Sec. 205.</b> AGENCY NO. 58 – BOARD OF ENGINEERS AND ARCHITECTS Program No. 82 - Enforcement of Standards - Engineers and Architects		
	FY2025-26	FY2026-27
CASH FUND	993,075	1,025,208
PROGRAM TOTAL	993,075	1,025,208
SALARY LIMIT	516,562	531,956
<b>Sec. 206.</b> AGENCY NO. 59 – BOARD OF GEOLOGISTS Program No. 159 - Enforcement of Standards - Geologists		
	FY2025-26	FY2026-27
CASH FUND	35,324	35,892
PROGRAM TOTAL	35,324	35,892
<b>Sec. 207.</b> AGENCY NO. 60 – NEBRASKA ETHANOL BOARD Program No. 516 - Ethanol		
	FY2025-26	FY2026-27
CASH FUND	872,078	891,276
PROGRAM TOTAL	872,078	891,276
SALARY LIMIT	313,063	324,845
<b>Sec. 208.</b> AGENCY NO. 61 – NEBRASKA DAIRY INDUSTRY DEVELOPMENT BOARD Program No. 114 - Nebraska Dairy Industry Development Board		
	FY2025-26	FY2026-27
CASH FUND	1,640,000	1,640,000
PROGRAM TOTAL	1,640,000	1,640,000
<b>Sec. 209.</b> AGENCY NO. 62 – STATE BOARD OF EXAMINERS FOR LAND SURVEYORS Program No. 83 - Enforcement of Standards - Land Surveyors		
	FY2025-26	FY2026-27
CASH FUND	30,874	30,874
PROGRAM TOTAL	30,874	30,874
<b>Sec. 210.</b> AGENCY NO. 63 – NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY Program No. 84 - Enforcement of Standards - Public Accountancy		
	FY2025-26	FY2026-27
CASH FUND	496,109	507,807
PROGRAM TOTAL	496,109	507,807
SALARY LIMIT	255,947	263,456
<b>Sec. 211.</b> AGENCY NO. 64 – NEBRASKA STATE PATROL Program No. 100 - Public Protection		
	FY2025-26	FY2026-27
GENERAL FUND	89,325,513	89,325,513
CASH FUND	10,405,534	10,332,992

FEDERAL FUND est.	1,032,003	1,177,933
PROGRAM TOTAL	100,763,050	100,836,438
SALARY LIMIT	59,391,534	60,834,142

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

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

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

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

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

**Sec. 212.** AGENCY NO. 64 – NEBRASKA STATE PATROL  
Program No. 205 - Carrier Enforcement

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

**Sec. 213.** AGENCY NO. 64 – NEBRASKA STATE PATROL  
Program No. 325 - Operational Improvements

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

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

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

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

	FY2025-26	FY2026-27
GENERAL FUND	294,568	294,568

REVOLVING FUND	1,986,146	2,052,504
PROGRAM TOTAL	2,280,714	2,347,072
SALARY LIMIT	1,318,550	1,353,911

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

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

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

**Sec. 215.** AGENCY NO. 64 – NEBRASKA STATE PATROL  
Program No. 850 - Nebraska Public Safety Communication System

	FY2025-26	FY2026-27
GENERAL FUND	1,119,592	1,119,592
CASH FUND	5,976,771	5,575,496
PROGRAM TOTAL	7,096,363	6,695,088
SALARY LIMIT	251,250	257,968

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

**Sec. 216.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 49 - Departmental Administration

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

**Sec. 217.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 171 - Materiel Division

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

**Sec. 218.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 174 - OCIO Operations

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

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

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

**Sec. 219.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 180 - Transportation Services Bureau

	FY2025-26	FY2026-27
REVOLVING FUND	11,987,494	12,303,907
PROGRAM TOTAL	11,987,494	12,303,907

SALARY LIMIT

690,397

710,222

**Sec. 220.**

AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 509 - Budget Division

	FY2025-26	FY2026-27
GENERAL FUND	1,990,412	1,990,412
PROGRAM TOTAL	1,990,412	1,990,412
SALARY LIMIT	1,489,461	1,536,345

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

**Sec. 221.**

AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 535 - Risk Management Division

	FY2025-26	FY2026-27
REVOLVING FUND	537,315	547,513
PROGRAM TOTAL	537,315	547,513
SALARY LIMIT	223,667	227,870

**Sec. 222.**

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

	FY2025-26	FY2026-27
GENERAL FUND	230,055	230,055
CASH FUND	933,457	933,457
REVOLVING FUND	93,376,511	53,804,745
PROGRAM TOTAL	94,540,023	54,968,257
SALARY LIMIT	8,931,004	9,140,423

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

- (1) Multiply the insured replacement value of the Ferguson House property by two one-hundredths;
- (2) Divide the amount of tenant-occupied gross square feet of Ferguson House space by the Ferguson House gross square feet of total space; and
- (3) Multiply the amount computed in subdivision (1) of this section by the amount computed in subdivision (2) of this section.

**Sec. 223.**

AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 567 - Accounting Division

	FY2025-26	FY2026-27
REVOLVING FUND	11,390,051	11,545,795
PROGRAM TOTAL	11,390,051	11,545,795
SALARY LIMIT	3,318,818	3,412,200

**Sec. 224.**

AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 573 - Task Force for Building Renewal

	FY2025-26	FY2026-27
CASH FUND	598,814	610,199
PROGRAM TOTAL	598,814	610,199
SALARY LIMIT	422,347	430,503

**Sec. 225.**

AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 591 - Tort Claims

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

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

(a) \$797 from the Nebraska Brand Committee;  
(b) \$4,487 from the Department of Motor Vehicles;  
(c) \$22,691 from the Game and Parks Commission;  
(d) \$30,934 from the Department of Transportation; and  
(e) \$660 from the Board of Trustees of the Nebraska State Colleges.  
Such sum shall be transferred to the risk management and state claims division no later than August 1, 2025, or in four equal payments on August 1, October 1, January 1, and April 1, at the discretion of the Risk Manager.

(2) The following amounts are hereby transferred to the Tort Claims Fund from the respective agency fund balances:  
(a) \$797 from the Nebraska Brand Committee;  
(b) \$4,487 from the Department of Motor Vehicles;  
(c) \$22,691 from the Game and Parks Commission;  
(d) \$30,934 from the Department of Transportation; and  
(e) \$660 from the Board of Trustees of the Nebraska State Colleges.

Such sum shall be transferred to the risk management and state claims division no later than August 1, 2026, or in four equal payments on August 1, October 1, January 1, and April 1, at the discretion of the Risk Manager.  
It is the intent of the Legislature that transfers specified in this section for FY2026-27 be adjusted by the One Hundred Ninth Legislature, Second Session, 2026, in accordance with information available after July 1, 2025.

**Sec. 226.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 592 - Indemnification Claims

	FY2025-26	FY2026-27
GENERAL FUND	750,000	750,000
REVOLVING FUND	150,000	150,000
PROGRAM TOTAL	900,000	900,000

**Sec. 227.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 593 - Workers' Compensation Claims

	FY2025-26	FY2026-27
REVOLVING FUND	22,952,296	22,952,296
PROGRAM TOTAL	22,952,296	22,952,296

It is the intent of the Legislature that state agencies, boards, and commissions make the workers' compensation insurance premium payments to the Workers' Compensation Claims Revolving Fund, which are hereby appropriated for FY2025-26 in this program under the authority of sections 81-8,239.02 and 81-8,239.03, to the risk management and state claims division no later than August 1, 2025, or in four equal payments on August 1, October 1, January 1, and April 1, at the discretion of the Risk Manager.

It is the intent of the Legislature that state agencies, boards, and commissions make the workers' compensation insurance premium payments to the Workers' Compensation Claims Revolving Fund, which are hereby appropriated for FY2026-27 in this program under the authority of sections 81-8,239.02 and 81-8,239.03, to the risk management and state claims division no later than August 1, 2026, or in four equal payments on August 1, October 1, January 1, and April 1, at the discretion of the Risk Manager.

There is included in the appropriation to this program for FY2025-26 an amount not to exceed \$25,000 Revolving Funds, which may be used to contract for rehabilitation services to assist worker rehabilitation in relation to workers' compensation cases. There is included in the appropriation to this program for FY2026-27 an amount not to exceed \$25,000 Revolving Funds, which may be used to contract for rehabilitation services to assist worker rehabilitation in relation to workers' compensation cases.

**Sec. 228.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 594 - State Insurance

	FY2025-26	FY2026-27
REVOLVING FUND	13,544,411	13,544,411
PROGRAM TOTAL	13,544,411	13,544,411

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

**Sec. 229.** AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 605 - Personnel Division

	FY2025-26	FY2026-27
GENERAL FUND	1,592,263	1,592,263
REVOLVING FUND	9,549,565	9,549,565
PROGRAM TOTAL	11,141,828	11,141,828

SALARY LIMIT

8,303,408

8,343,835

Sec. 230. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 606 - Benefits Administration

	FY2025-26	FY2026-27
CASH FUND	2,742,818	2,768,803
PROGRAM TOTAL	2,742,818	2,768,803

SALARY LIMIT

402,096

414,419

Sec. 231. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 608 - Employee Relations Division

	FY2025-26	FY2026-27
GENERAL FUND	379,680	382,204
PROGRAM TOTAL	379,680	382,204

SALARY LIMIT

279,721

289,634

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

Sec. 232. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 685 - Office of the Nebraska Capitol Commission

	FY2025-26	FY2026-27
GENERAL FUND	5,198,748	5,525,427
CASH FUND	60,243	60,243
REVOLVING FUND	4,750	4,750
PROGRAM TOTAL	5,263,741	5,590,420

SALARY LIMIT

1,887,562

1,935,952

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

Sec. 233. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 901 - State Capitol Improvements

	FY2025-26	FY2026-27	FUTURE
CASH FUND	-0-	1,000,000	9,000,000
PROGRAM TOTAL	-0-	1,000,000	9,000,000

The Office of the Nebraska Capitol Commission is hereby authorized to complete projects for the restoration, preservation, and enhancement of the State Capitol and its grounds as outlined in section 72-2211.

Sec. 234. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 922 - Capitol Heating, Ventilating, and Air Conditioning Systems Replacement

	FY2025-26	FY2026-27	FUTURE
NEBRASKA CAPITAL			
CONSTRUCTION FUND	33,333,886	-0-	-0-
PROGRAM TOTAL	33,333,886	-0-	-0-

The Legislature hereby acknowledges and reaffirms the directive made by Laws 2014, LB905, which authorizes the Office of the Nebraska Capitol Commission to continue planning for and undertake replacement of the existing heating, ventilating, and air conditioning systems serving the Nebraska State Capitol as well as associated infrastructure, fire protection, life safety, and architectural improvements identified in the Nebraska State Capitol HVAC Master Plan Amendment, dated September 20, 2013. The total project cost, including the appropriation in Program number 685 for the Capitol Heating, Ventilating, and Air Conditioning Systems Replacement project manager, shall not exceed \$158,743,113.

Sec. 235. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES  
Program No. 940 - Task Force for Building Renewal

	FY2025-26	FY2026-27	FUTURE
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CASH FUND	21,273,930	21,273,930	42,547,860
PROGRAM TOTAL	21,273,930	21,273,930	42,547,860

The Legislature hereby acknowledges and reaffirms the directive made by section 77-2602, which is to place amounts from the special privilege tax on cigarettes in the Building Renewal Allocation Fund for FY1997-98 and continuing each fiscal year until all the purposes of the Deferred Building Renewal Act have been fulfilled. The Legislature hereby further acknowledges and reaffirms directives made by sections 81-188.01, 81-188.03, and 81-188.05 to utilize amounts from certain depreciation charges credited to the State Building Renewal Assessment Fund, University Building Renewal Assessment Fund, and State College Building Renewal Assessment Fund for purposes as provided in the Deferred Building Renewal Act.

The appropriation to this program is for the purpose of carrying out the provisions of the Deferred Building Renewal Act, which includes deferred repair, fire and life safety projects, and compliance with the federal Americans with Disabilities Act (ADA) of 1990. Funds may also be spent on projects related to energy conservation. There is hereby appropriated any available federal funds, plus investment income thereon, for this program for FY2025-26 and FY2026-27. There is included in the appropriation to this program for FY2025-26 an amount not to exceed \$200,000 Cash Funds and for FY2026-27 an amount not to exceed \$200,000 Cash Funds for building maintenance and renewal training, roof scans and other testing procedures, and consulting work.

The funds appropriated in this section for actual deferred repair, fire and life safety, compliance with the federal Americans with Disabilities Act of 1990, and energy conservation shall be matched by federal, private, and agency General, Cash, and Revolving Funds as determined by the Task Force for Building Renewal.

None of the funds appropriated to this program shall be used for operating budget compliance with the federal Americans with Disabilities Act of 1990. Expenditures for deferred repair, fire and life safety projects, and compliance with the federal Americans with Disabilities Act of 1990 may be made through the same program on the Allotment Status Report in the Nebraska Information System, except that expenditures for deferred repair, fire and life safety projects, and compliance with the federal Americans with Disabilities Act of 1990 shall each be kept separate by subprogram on the Budget Status Report in the Nebraska Information System or through the use of the Grant Project Status Report or some other accounting mechanism.

**Sec. 236.** AGENCY NO. 66 – ABSTRACTERS BOARD OF EXAMINERS  
Program No. 58 - Enforcement of Standards - Abstracters

	FY2025-26	FY2026-27
CASH FUND	56,266	56,266
PROGRAM TOTAL	56,266	56,266
SALARY LIMIT	32,066	32,066

**Sec. 237.** AGENCY NO. 67 – EQUAL OPPORTUNITY COMMISSION  
Program No. 59 - Enforcement of Standards

	FY2025-26	FY2026-27
GENERAL FUND	1,500,988	1,547,076
FEDERAL FUND est.	1,107,432	1,150,189
PROGRAM TOTAL	2,608,420	2,697,265
SALARY LIMIT	1,687,153	1,787,215

**Sec. 238.** AGENCY NO. 68 – COMMISSION ON LATINO-AMERICANS  
Program No. 537 - Commission on Latino-Americans

	FY2025-26	FY2026-27
GENERAL FUND	304,402	309,869
CASH FUND	5,000	5,000
PROGRAM TOTAL	309,402	314,869
SALARY LIMIT	212,590	216,015

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

**Sec. 239.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL  
Program No. 326 - Promotion and Development of the Arts

	FY2025-26	FY2026-27
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GENERAL FUND	819,150	850,377
CASH FUND	60,000	60,000
FEDERAL FUND est.	220,702	220,702
PROGRAM TOTAL	1,099,852	1,131,079
SALARY LIMIT	724,958	744,035

**Sec. 240.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL  
Program No. 327 - Aid to the Arts

	FY2025-26	FY2026-27
GENERAL FUND	1,849,209	1,849,209
CASH FUND	325,000	325,000
FEDERAL FUND est.	545,800	545,800
PROGRAM TOTAL	2,720,009	2,720,009

There is included in the appropriation to this program for FY2025-26 \$1,849,209 General Funds, \$314,000 Cash Funds, and \$545,800 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,849,209 General Funds, \$314,000 Cash Funds, and \$545,800 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown as aid for this program \$943,863 General Funds for FY2025-26 and \$943,863 General Funds for FY2026-27 for a competitive grant program as provided for in subdivision (1)(h) of section 82-313.

**Sec. 241.** AGENCY NO. 69 – NEBRASKA ARTS COUNCIL  
Program No. 329 - Arts and Humanities Preservation

	FY2025-26	FY2026-27
CASH FUND	1,449,763	1,449,763
PROGRAM TOTAL	1,449,763	1,449,763
SALARY LIMIT	46,289	46,289

There is included in the appropriation to this program for FY2025-26 \$1,372,500 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,372,500 Cash Funds for state aid, which shall only be used for such purpose.

The budget division of the Department of Administrative Services shall only allot state aid funds appropriated to this program if the Nebraska Arts Council provides evidence of dollar-for-dollar matching funds derived from nonstate sources, as required in section 82-332.

**Sec. 242.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE  
Program No. 116 - Foster Care Review Office

	FY2025-26	FY2026-27
GENERAL FUND	2,704,985	2,821,679
CASH FUND	5,700	5,700
FEDERAL FUND est.	521,561	521,561
PROGRAM TOTAL	3,232,246	3,348,940
SALARY LIMIT	2,127,490	2,193,832

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

**Sec. 243.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE  
Program No. 317 - Court Appointed Special Advocate State Aid

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

There is included in the appropriation to this program for FY2025-26 \$500,000 General Funds for court appointed special advocate state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$500,000 General Funds for court appointed special advocate state aid, which shall only be used for such purpose.

**Sec. 244.** AGENCY NO. 70 – FOSTER CARE REVIEW OFFICE

Program No. 353 - Nebraska Children's Commission

	FY2025-26	FY2026-27
CASH FUND	217,388	226,307
PROGRAM TOTAL	217,388	226,307
SALARY LIMIT	128,169	132,203

There is included in the appropriation to this program for FY2025-26 \$217,388 Cash Funds and for FY2026-27 \$226,307 Cash Funds from the Nebraska Health Care Cash Fund.

**Sec. 245.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
Program No. 601 - Community and Rural Development

	FY2025-26	FY2026-27
GENERAL FUND	7,294,942	6,294,942
CASH FUND	36,575,991	21,671,030
FEDERAL FUND est.	54,572,337	54,632,192
PROGRAM TOTAL	98,443,270	82,598,164
SALARY LIMIT	3,330,071	3,381,786

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

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

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

There is included in the amount shown as aid for FY2025-26 \$4,880,762 General Funds to provide aid for mentorship programs for nonprofit organizations that meet eligibility requirements designed by the Department of Economic Development to improve reading levels for elementary students. There is included in the amount shown as aid for FY2026-27 \$4,880,762 General Funds to provide aid for mentorship programs for nonprofit organizations that meet eligibility requirements designed by the Department of Economic Development to improve reading levels for elementary students.

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

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

**Sec. 246.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
Program No. 603 - Industrial Recruitment

	FY2025-26	FY2026-27
GENERAL FUND	15,718,538	15,805,071
CASH FUND	33,019,625	7,525,784
FEDERAL FUND est.	21,183,754	21,188,298
PROGRAM TOTAL	69,921,917	44,519,153
SALARY LIMIT	4,603,821	4,733,987

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

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

It is the intent of the Legislature to appropriate an additional \$4,500,000 Cash Funds from the Site and Building Development Fund in FY2027-28

pursuant to subdivision (1)(h) of section 81-12,147.

**Sec. 247.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
Program No. 604 - Business Incentives

	FY2025-26	FY2026-27
GENERAL FUND	2,460,522	2,460,522
CASH FUND	54,000,000	50,000,000
PROGRAM TOTAL	56,460,522	52,460,522
SALARY LIMIT	1,329,007	1,329,007

There is included in the appropriation to this program for FY2025-26 \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$50,000,000 Cash Funds from the Nebraska Transformational Project Fund as state aid, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 \$4,000,000 Cash Funds and for FY2026-27 \$-0- Cash Funds from the Imagine Nebraska Revolving Loan Fund for state aid, which shall only be used for such purpose.

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

**Sec. 248.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
Program No. 611 - Economic Recovery

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

There is included in the appropriation to this program for FY2025-26 \$27,448,770 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$27,448,770 Cash Funds for state aid, which shall only be used for such purpose.

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

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

**Sec. 249.** AGENCY NO. 72 – DEPARTMENT OF ECONOMIC DEVELOPMENT  
Program No. 655 - Civic and Community Center Financing Fund

	FY2025-26	FY2026-27
CASH FUND	5,525,261	5,531,441
PROGRAM TOTAL	5,525,261	5,531,441
SALARY LIMIT	87,232	90,646

There is included in the appropriation to this program for FY2025-26 \$5,397,775 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$5,397,775 Cash Funds for state aid, which shall only be used for such purpose.

**Sec. 250.** AGENCY NO. 73 – STATE BOARD OF LANDSCAPE ARCHITECTS  
Program No. 597 - State Board of Landscape Architects

	FY2025-26	FY2026-27
CASH FUND	35,618	36,347
PROGRAM TOTAL	35,618	36,347

**Sec. 251.** AGENCY NO. 74 – NEBRASKA POWER REVIEW BOARD  
Program No. 72 - Enforcement of Standards

	FY2025-26	FY2026-27
CASH FUND	786,844	808,516

LB261		LB261
2025		2025
PROGRAM TOTAL	786,844	808,516
SALARY LIMIT	327,466	339,282
<b>Sec. 252.</b> AGENCY NO. 75 – NEBRASKA INVESTMENT COUNCIL Program No. 610 - Investments Administration		
	FY2025-26	FY2026-27
CASH FUND	3,879,362	3,980,063
PROGRAM TOTAL	3,879,362	3,980,063
SALARY LIMIT	1,596,088	1,666,657
<b>Sec. 253.</b> AGENCY NO. 76 – COMMISSION ON INDIAN AFFAIRS Program No. 584 - Commission on Indian Affairs		
	FY2025-26	FY2026-27
GENERAL FUND	306,012	316,970
CASH FUND	60,000	60,000
PROGRAM TOTAL	366,012	376,970
SALARY LIMIT	212,850	218,179
<b>Sec. 254.</b> AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS Program No. 490 - Commissioner Expenses		
	FY2025-26	FY2026-27
GENERAL FUND	64,331	64,331
PROGRAM TOTAL	64,331	64,331
SALARY LIMIT	58,000	58,000
<b>Sec. 255.</b> AGENCY NO. 77 – COMMISSION OF INDUSTRIAL RELATIONS Program No. 531 - Administration		
	FY2025-26	FY2026-27
GENERAL FUND	277,064	283,877
PROGRAM TOTAL	277,064	283,877
SALARY LIMIT	176,502	182,031
<b>Sec. 256.</b> AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE Program No. 150 - Juvenile Services Act		
	FY2025-26	FY2026-27
GENERAL FUND	714,488	718,740
PROGRAM TOTAL	714,488	718,740
SALARY LIMIT	84,536	87,197
There is included in the appropriation to this program for FY2025-26 \$564,300 General Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$564,300 General Funds for state aid, which shall only be used for such purpose.		
The unexpended General Fund appropriation balance, less aid, existing on June 30, 2025, is hereby reappropriated.		
<b>Sec. 257.</b> AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE Program No. 155 - County Juvenile Services Aid		
	FY2025-26	FY2026-27
GENERAL FUND	6,882,316	6,899,937
PROGRAM TOTAL	6,882,316	6,899,937
SALARY LIMIT	295,189	304,481

There is included in the appropriation to this program for FY2025-26  
\$5,798,000 General Funds for state aid, which shall only be used for such  
purpose. There is included in the appropriation to this program for FY2026-27  
\$5,798,000 General Funds for state aid, which shall only be used for such

purpose.

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

**Sec. 258.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 198 - Central Administration

	FY2025-26	FY2026-27
GENERAL FUND	620,939	645,212
CASH FUND	51,948	54,053
FEDERAL FUND est.	5,605,606	5,630,099
PROGRAM TOTAL	6,278,493	6,329,364
SALARY LIMIT	884,973	912,835

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

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

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

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

**Sec. 259.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 199 - Nebraska Law Enforcement Training Center

	FY2025-26	FY2026-27
GENERAL FUND	5,730,935	5,795,377
CASH FUND	630,838	646,007
FEDERAL FUND est.	75,532	75,965
PROGRAM TOTAL	6,437,305	6,517,349
SALARY LIMIT	1,369,250	1,414,039

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

There is included in the appropriation to this program for FY2025-26 \$855,258 General Funds for Training Center building rental charges to be paid to the state building division of the Department of Administrative Services, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$855,258 General Funds for Training Center building rental charges to be paid to the state building division of the Department of Administrative Services, which shall only be used for such purpose.

There is included in the appropriation to this program for FY2025-26 \$344,748 General Funds for the annual depreciation charge to be paid to the state building division of the Department of Administrative Services, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$344,748 General Funds for the annual depreciation charge to be paid to the state building division of the Department of Administrative Services, which shall only be used for such purpose.

All food service charges for students shall be separate and distinct from tuition and fee charges assessed, and such food service charges shall not be included or commingled for purposes of establishing annual tuition and fee rates.

Any rules, regulations, or operating instructions adopted by the Nebraska Commission on Law Enforcement and Criminal Justice shall be consistent with the provisions of this section.

**Sec. 260.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 201 - Victim-Witness Assistance

FY2025-26	FY2026-27
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GENERAL FUND	178,196	179,963
FEDERAL FUND est.	12,623,735	12,657,243
PROGRAM TOTAL	12,801,931	12,837,206
SALARY LIMIT	601,548	620,486

There is included in the appropriation to this program for FY2025-26 \$50,457 General Funds and \$11,172,294 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$50,457 General Funds and \$11,172,294 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

**Sec. 261.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 202 - Crime Victims' Reparations

	FY2025-26	FY2026-27
GENERAL FUND	27,161	27,296
CASH FUND	445,689	448,362
FEDERAL FUND est.	128,631	128,742
PROGRAM TOTAL	601,481	604,400
SALARY LIMIT	49,434	50,991

There is included in the appropriation to this program for FY2025-26 \$19,200 General Funds, \$353,474 Cash Funds, and \$121,980 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$19,200 General Funds, \$353,474 Cash Funds, and \$121,980 Federal Funds estimate for state aid, which shall only be used for such purpose.

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

**Sec. 262.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 203 - Jail Standards Board

	FY2025-26	FY2026-27
GENERAL FUND	450,582	466,107
CASH FUND	-0-	-0-
PROGRAM TOTAL	450,582	466,107
SALARY LIMIT	288,731	297,819

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

**Sec. 263.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 204 - Office of Violence Prevention

	FY2025-26	FY2026-27
GENERAL FUND	751,364	755,010
CASH FUND	35,726	35,941
PROGRAM TOTAL	787,090	790,951
SALARY LIMIT	94,655	97,634

There is included in the appropriation to this program for FY2025-26 \$591,160 General Funds and \$25,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$591,160 General Funds and \$25,000 Cash Funds for state aid, which shall only be used for such purpose.

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

**Sec. 264.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 210 - State Agency Byrne Grants

	FY2025-26	FY2026-27
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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. 265.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 215 - Criminal Justice Information System

	FY2025-26	FY2026-27
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 justice information systems projects for state law enforcement agencies and to assist with the sharing of criminal justice information by federal, state, and local agencies.

**Sec. 266.** AGENCY NO. 78 – NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Program No. 220 - Community Corrections Division

	FY2025-26	FY2026-27
GENERAL FUND	153,924	156,643
CASH FUND	644,913	649,134
PROGRAM TOTAL	798,837	805,777
SALARY LIMIT	144,747	149,302

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

**Sec. 267.** AGENCY NO. 81 – COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED  
Program No. 357 - Blind and Visually Impaired

	FY2025-26	FY2026-27
GENERAL FUND	3,152,899	3,429,388
CASH FUND	148,746	148,746
FEDERAL FUND est.	4,512,243	4,512,243
PROGRAM TOTAL	7,813,888	8,090,377
SALARY LIMIT	3,796,989	3,916,581

There is included in the appropriation to this program for FY2025-26 \$381,871 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$381,871 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 268.** AGENCY NO. 82 – COMMISSION FOR THE DEAF AND HARD OF HEARING  
Program No. 578 - Deaf and Hard of Hearing

	FY2025-26	FY2026-27
GENERAL FUND	1,264,949	1,312,784

CASH FUND	36,600	36,600
PROGRAM TOTAL	1,301,549	1,349,384
SALARY LIMIT	858,117	885,131

**Sec. 269.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES  
Program No. 151 - Aid to Community Colleges

	FY2025-26	FY2026-27
GENERAL FUND	119,116,711	119,116,711
PROGRAM TOTAL	119,116,711	119,116,711

There is included in the appropriation to this program for FY2025-26 \$111,054,477 General Funds for general state aid, which shall only be used for such purpose and which shall be distributed to community college areas pursuant to the Community College Aid Act. There is included in the appropriation to this program for FY2026-27 \$111,054,477 General Funds for general state aid, which shall only be used for such purpose and which shall be distributed to community college areas pursuant to the Community College Aid Act.

There is also included in the appropriation to this program for FY2025-26 \$8,062,234 General Funds for state aid for dual enrollment, which shall only be used for such purpose. There is also included in the appropriation to this program for FY2026-27 \$8,062,234 General Funds for state aid for dual enrollment, which shall only be used for such purpose.

Appropriations for dual enrollment shall be distributed to community college areas in direct proportion to the most recent available three-year average full-time-equivalent enrollment in dual credit courses delivered by the respective community college areas based upon dual enrollment credit hour enrollment data reported to the Coordinating Commission for Postsecondary Education by the respective community college areas.

For purposes of this section, dual enrollment course means a course delivered to high school students for whom credit shall be reported on the student's postsecondary educational institution transcript. It is the intent of the Legislature that amounts distributed to each community college area in proportion to enrollment in dual credit courses be applied to support discounting of tuition assessed for enrollment in such courses.

**Sec. 270.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES  
Program No. 152 - Community College Levy Reduction

	FY2025-26	FY2026-27
CASH FUND est.	265,988,849	279,288,291
PROGRAM TOTAL	265,988,849	279,288,291

There is included in the appropriation to this program for FY2025-26 \$265,988,849 Cash Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$279,288,291 Cash Funds estimate for state aid, which shall only be used for such purpose.

Cash Fund expenditures for this program shall not be limited to the amounts shown and shall be no greater than the amount certified pursuant to subsection (3) of section 85-1543.

**Sec. 271.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 106 - Energy Office Administration

	FY2025-26	FY2026-27
CASH FUND	1,096,962	1,099,821
FEDERAL FUND est.	13,639,412	13,685,125
PROGRAM TOTAL	14,736,374	14,784,946
SALARY LIMIT	1,502,581	1,531,909

There is included in the appropriation to this program for FY2025-26 \$564,562 Cash Funds and \$11,788,428 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$564,562 Cash Funds and \$11,788,428 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 272.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 304 - Nebraska Soil and Water Conservation Fund

	FY2025-26	FY2026-27
CASH FUND	2,050,000	2,050,000
PROGRAM TOTAL	2,050,000	2,050,000

The unexpended General Fund and Cash Fund appropriation balance



appropriated to the Department of Natural Resources for this program existing on June 30, 2025, is hereby reappropriated to the Department of Water, Energy, and Environment for this program.

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

**Sec. 273.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 306 - Water Well Decommissioning

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

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

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

**Sec. 274.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 307 - Nebraska Resources Development Fund

The unexpended General Fund and Cash Fund appropriation balances appropriated to the Department of Natural Resources for this program existing on June 30, 2025, are hereby reappropriated to the Department of Water, Energy, and Environment for this program.

**Sec. 275.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 309 - Natural Resources Water Quality Fund

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

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

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

**Sec. 276.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 313 - Water Sustainability Fund

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

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

**Sec. 277.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 314 - Critical Infrastructure Facilities

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

**Sec. 278.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 319 - Water Projects

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

There is included in the appropriation to this program for FY2025-26 \$62,800,000 Cash Funds from the Perkins County Canal Project Fund. There is included in the appropriation to this program for FY2026-27 \$62,800,000 Cash Funds from the Perkins County Canal Project Fund.

There is included in the appropriation to this program for FY2025-26 \$2,500,000 Cash Funds from the Jobs and Economic Development Initiative Fund.

The unexpended Cash Fund appropriation balance appropriated to the Department of Natural Resources for this program existing on June 30, 2025,

from the Jobs and Economic Development Initiative Fund is hereby reappropriated to the Department of Water, Energy, and Environment for this program.

**Sec. 279.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 334 - Soil and Water Conservation

	FY2025-26	FY2026-27
GENERAL FUND	10,708,426	10,758,426
CASH FUND	9,573,272	9,614,357
FEDERAL FUND est.	2,207,789	2,273,709
PROGRAM TOTAL	22,489,487	22,646,492
SALARY LIMIT	8,618,370	8,639,688

There is hereby reappropriated an amount certified by the Department of Water, Energy, and Environment to the budget administrator of the budget division of the Department of Administrative Services of the unexpended General Fund and Cash Fund appropriation balances appropriated to the Department of Natural Resources for this program existing on June 30, 2025, that are allocated in budget subprograms 19, 20, 21, and 24 of Program 334. Reappropriated funds shall be allocated to the same budget subprogram.

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

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

**Sec. 280.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 513 - Environmental Quality

	FY2025-26	FY2026-27
GENERAL FUND	5,593,323	5,593,323
CASH FUND	42,816,431	43,115,996
FEDERAL FUND est.	45,798,301	46,175,320
PROGRAM TOTAL	94,208,055	94,884,639
SALARY LIMIT	18,821,791	19,216,295

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

- No. 513 - Administration
- No. 586 - Water Quality
- No. 587 - Land Quality
- No. 588 - Air Quality

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

The unexpended Cash Fund appropriation balance appropriated to the Department of Natural Resources for this program existing on June 30, 2025, up to \$6,000,000, is hereby reappropriated for providing grants to metropolitan utilities districts for lead service line replacements in accordance with section 71-5328.

**Sec. 281.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 523 - Wastewater Loan Fund

	FY2025-26	FY2026-27
FEDERAL FUND est.	9,089,000	9,089,000
PROGRAM TOTAL	9,089,000	9,089,000

There is included in the appropriation to this program for FY2025-26 \$9,089,000 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$9,089,000 Federal Funds estimate for state aid, which shall only be used for such purpose.

Funds set aside for grants to small communities shall not be commingled with funds deposited in the Wastewater Treatment Facilities Construction Loan Fund.

**Sec. 282.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND ENVIRONMENT  
Program No. 528 - Drinking Water Facilities Loan Fund

	FY2025-26	FY2026-27
FEDERAL FUND est.	12,990,000	12,990,000
PROGRAM TOTAL	12,990,000	12,990,000

There is included in the appropriation to this program for FY2025-26 \$12,990,000 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$12,990,000 Federal Funds estimate for state aid, which shall only be used for such purpose.

**Sec. 283.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD  
Program No. 41 - Administration of Retirement Systems and Deferred Compensation

	FY2025-26	FY2026-27
CASH FUND	8,995,527	8,995,527
PROGRAM TOTAL	8,995,527	8,995,527
SALARY LIMIT	3,942,793	4,054,956

**Sec. 284.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD  
Program No. 42 - Board Member Expenses

	FY2025-26	FY2026-27
CASH FUND	38,112	38,112
PROGRAM TOTAL	38,112	38,112
SALARY LIMIT	10,500	10,500

It is the intent of the Legislature that all expenses of the members of the Public Employees Retirement Board, including conference registration expenses, be paid exclusively from this program.

**Sec. 285.** AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD  
Program No. 515 - Public Employees Retirement

	FY2025-26	FY2026-27
GENERAL FUND	36,444,018	18,112,000
PROGRAM TOTAL	36,444,018	18,112,000

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

There is included in the appropriation to this program for FY2025-26 \$10,607,612 General Funds to provide additional funding to the Omaha School Employees Retirement System, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$10,600,000 General Funds to provide additional funding to the Omaha School Employees Retirement System, which shall only be used for such purpose.

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

There is included in the appropriation to this program for FY2025-26 \$1,459,899 General Funds to provide additional funding to the Nebraska Judges Retirement System, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$1,512,000 General Funds to provide additional funding to the Nebraska Judges Retirement System, which shall only be used for such purpose.

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

**Sec. 286.** AGENCY NO. 86 – DRY BEAN COMMISSION  
Program No. 137 - Dry Bean Commission

	FY2025-26	FY2026-27
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LB261		LB261
2025		2025
CASH FUND	674,969	679,831
PROGRAM TOTAL	674,969	679,831
SALARY LIMIT	90,839	93,700
<b>Sec. 287.</b> AGENCY NO. 87 – NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION		
Program No. 94 - Nebraska Political Accountability		
	FY2025-26	FY2026-27
GENERAL FUND	704,672	594,602
CASH FUND	439,602	440,285
PROGRAM TOTAL	1,144,274	1,034,887
SALARY LIMIT	636,952	657,012
<b>Sec. 288.</b> AGENCY NO. 88 – CORN DEVELOPMENT, UTILIZATION, AND MARKETING BOARD		
Program No. 384 - Corn Development, Utilization, and Marketing Board		
	FY2025-26	FY2026-27
CASH FUND	19,825,520	19,849,028
PROGRAM TOTAL	19,825,520	19,849,028
SALARY LIMIT	597,558	616,368
<b>Sec. 289.</b> AGENCY NO. 90 – COMMISSION ON AFRICAN AMERICAN AFFAIRS		
Program No. 863 - African American Commission		
	FY2025-26	FY2026-27
GENERAL FUND	297,507	307,558
CASH FUND	25,000	25,000
PROGRAM TOTAL	322,507	332,558
SALARY LIMIT	196,083	202,160
The unexpended General Fund appropriation balance existing on June 30, 2025, is hereby reappropriated.		
<b>Sec. 290.</b> AGENCY NO. 91 – NEBRASKA TOURISM COMMISSION		
Program No. 618 - Tourism Promotion		
	FY2025-26	FY2026-27
CASH FUND	10,139,826	10,195,565
PROGRAM TOTAL	10,139,826	10,195,565
SALARY LIMIT	1,133,536	1,169,219
There is included in the appropriation to this program for FY2025-26 \$852,600 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$852,600 Cash Funds for state aid, which shall only be used for such purpose.		
<b>Sec. 291.</b> AGENCY NO. 92 – GRAIN SORGHUM DEVELOPMENT, UTILIZATION, AND MARKETING BOARD		
Program No. 406 - Grain Sorghum Development		
	FY2025-26	FY2026-27
CASH FUND	325,153	329,360
PROGRAM TOTAL	325,153	329,360
SALARY LIMIT	68,926	72,060
<b>Sec. 292.</b> AGENCY NO. 93 – TAX EQUALIZATION AND REVIEW COMMISSION		
Program No. 115 - Operations		
	FY2025-26	FY2026-27
GENERAL FUND	592,997	617,285
CASH FUND	86,789	86,789

LB261 2025		LB261 2025
PROGRAM TOTAL	679,786	704,074
SALARY LIMIT	372,491	382,585
<b>Sec. 293.</b> AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY Program No. 425 - Operations		
	FY2025-26	FY2026-27
CASH FUND	1,882,522	1,882,522
PROGRAM TOTAL	1,882,522	1,882,522
SALARY LIMIT	1,224,398	1,257,587
<b>Sec. 294.</b> AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY Program No. 426 - Legal Services Aid		
	FY2025-26	FY2026-27
CASH FUND	3,402,355	3,402,355
PROGRAM TOTAL	3,402,355	3,402,355
There is included in the appropriation to this program for FY2025-26 \$3,402,355 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$3,402,355 Cash Funds for state aid, which shall only be used for such purpose.		
<b>Sec. 295.</b> AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY Program No. 429 - Civil Legal Services		
	FY2025-26	FY2026-27
CASH FUND	290,000	290,000
PROGRAM TOTAL	290,000	290,000
There is included in the appropriation to this program for FY2025-26 \$290,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$290,000 Cash Funds for state aid, which shall only be used for such purpose.		
<b>Sec. 296.</b> AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY Program No. 430 - Rural Practice Loan Repayment Assistance		
	FY2025-26	FY2026-27
CASH FUND	150,000	150,000
PROGRAM TOTAL	150,000	150,000
There is included in the appropriation to this program for FY2025-26 \$150,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2026-27 \$150,000 Cash Funds for state aid, which shall only be used for such purpose.		
<b>Sec. 297.</b> AGENCY NO. 94 – COMMISSION ON PUBLIC ADVOCACY Program No. 455 - DNA Testing		
	FY2025-26	FY2026-27
CASH FUND	75,000	75,000
PROGRAM TOTAL	75,000	75,000
<b>Sec. 298.</b> AGENCY NO. 95 – DRY PEA AND LENTIL COMMISSION Program No. 862 - Dry Pea and Lentil Commission		
	FY2025-26	FY2026-27
CASH FUND	337,466	338,720
PROGRAM TOTAL	337,466	338,720
SALARY LIMIT	39,840	41,094
<b>Sec. 299.</b> AGENCY NO. 97 – COMMISSION ON ASIAN AMERICAN AFFAIRS Program No. 866 - Asian American Commission		
	FY2025-26	FY2026-27
GENERAL FUND	291,316	297,917
PROGRAM TOTAL	291,316	297,917
SALARY LIMIT	194,941	202,012

**Sec. 300. CASH FUNDS.**

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

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

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

(2) Supreme Court: Supreme Court Reports Cash Fund, Court Appointed Special Advocate Fund, Nebraska Statutes Distribution Cash Fund, Supreme Court Attorney Services Cash Fund, Probation Program Cash Fund, Probation Cash Fund, State Probation Contractual Services Cash Fund, Dispute Resolution Cash Fund, Counsel for Discipline Cash Fund, Supreme Court Education Fund, Supreme Court Automation Cash Fund, Parenting Act Fund, Public Guardianship Cash Fund, Administrative Office of the Courts Cash Fund, Bar Commission Cash Fund;

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

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

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

(6) Attorney General: Motor Vehicle Fraud Cash Fund, Department of Justice Natural Resources Enforcement Fund, State Settlement Cash Fund, Nebraska Health Care Cash Fund, State Medicaid Fraud Control Unit Cash Fund;

(7) State Treasurer: State Treasurer Administrative Fund, Unclaimed Property Cash Fund, Mutual Finance Assistance Fund, College Savings Plan Administrative Fund, College Savings Plan Expense Fund, Convention Center Support Fund, State Disbursement Unit Cash Fund, Treasury Management Cash Fund, Sports Arena Facility Support Fund, Political Subdivision Recapture Cash Fund, Inland Port Authority Fund, College Savings Incentive Cash Fund;

(8) State Department of Education: State Department of Education Cash Fund, Certification Fund, School Technology Fund, Tuition Recovery Cash Fund, Private Postsecondary Career Schools Cash Fund, School District Reorganization Fund, Early Childhood Education Endowment Cash Fund, Nebraska Education Improvement Fund, High School Equivalency Grant Fund, Expanded Learning Opportunity Grant Fund, Education Future Fund, Behavioral Training Cash Fund, Mental Health Training Cash Fund, College Pathway Program Cash Fund, School Safety and Security Fund, Computer Science and Technology Education Fund;

(9) Public Service Commission: Nebraska Grain Warehouse Surveillance Cash Fund, Nebraska Telecommunications Relay System Fund, Public Service Commission Housing and Recreational Vehicle Cash Fund, Nebraska Telecommunications Universal Service Fund, Moisture Testing Examination Fund, Grain Warehouse Auditing Fund, Municipal Rate Negotiations Revolving Loan Fund, Public Service Commission Pipeline Regulation Fund, 911 Service System Fund, Transportation Network Company Regulation Cash Fund, 211 Cash Fund;

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

(11) Department of Agriculture: Fertilizers and Soil Conditioners Administrative Fund, Commercial Feed Administration Cash Fund, Pure Milk Cash Fund, Soil and Plant Analysis Laboratory Cash Fund, Livestock Auction Market Fund, Nebraska Potato Development Fund, Weights and Measures Administrative Fund, Nebraska Poultry and Egg Development, Utilization, and Marketing Fund, Agricultural Products Marketing Information Cash Fund, Pure Food Cash Fund, Nebraska Agricultural Products Marketing Cash Fund, State Apiary Cash Fund, Weed Book Cash Fund, Pesticide Administrative Cash Fund, Nebraska Seed Administrative Cash Fund, Plant Protection and Plant Pest Cash Fund, Tractor Permit Cash Fund, Nebraska Origin and Premium Quality Grain Cash Fund, Animal Damage Control Cash Fund, Noxious Weed Cash Fund, Buffer Strip Incentive Fund, Winery and Grape Producers Promotional Fund, Commercial Dog and Cat Operator Inspection Program Cash Fund, Domesticated Cervine Animal Cash Fund, Agricultural Laboratory Testing Services Cash Fund, Agricultural Suppliers Lease Protection Cash Fund, Nebraska Beer Industry Promotional Fund, Animal Health and Disease Control Act Cash Fund;

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

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

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

(15) Department of Labor: Employment Security Special Contingent Fund,

Nebraska Training and Support Cash Fund, Contractor and Professional Employer Organization Registration Cash Fund, Sector Partnership Program Fund, Workforce Development Program Cash Fund, Employment Security Administration Fund;

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

(17) Department of Health and Human Services: Health and Human Services Cash Fund, School District Reimbursement Fund, Nebraska Child Abuse Prevention Fund, Nebraska Health Care Cash Fund, Childhood Care Cash Fund, University of Nebraska Medical Center Medical Education Revolving Fund, Behavioral Health Services Fund, Professional and Occupational Credentialing Cash Fund, Rural Health Professional Incentive Fund, Organ and Tissue Donor Awareness and Education Fund, Prescription Drug Monitoring Program Fund, ICF/DD Reimbursement Protection Fund, Nebraska Emergency Medical System Operations Fund, Radiation Transportation Emergency Response Cash Fund, Nursing Facility Quality Assurance Fund, Health Care Homes for the Medically Underserved Fund, Nursing Faculty Student Loan Cash Fund, Nursing Facility Penalty Cash Fund, Homeless Shelter Assistance Trust Fund, Patient Safety Cash Fund, Medicaid Managed Care Excess Profit Fund, HCBS Enhanced FMAP Fund, Opioid Treatment Infrastructure Cash Fund, Opioid Prevention and Treatment Cash Fund;

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

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

(20) State Electrical Board: Electrical Division Fund;

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

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

(23) Game and Parks Commission: State Game Fund, State Park Cash Revolving Fund, Nebraska Habitat Fund, Nebraska Aquatic Habitat Fund, Nebraska Snowmobile Trail Cash Fund, Nebraska Outdoor Recreation Development Cash Fund, Wildlife Conservation Fund, Nebraska Environmental Trust Fund, Cowboy Trail Fund, Game Law Investigation Cash Fund, Niobrara Council Fund, Nebraska Environmental Endowment Fund, Hunters Helping the Hungry Cash Fund, Game and Parks Commission Capital Maintenance Fund, Game and Parks State Park Improvement and Maintenance Fund, Game and Parks Commission Educational Fund, Josh the Otter-Be Safe Around Water Cash Fund, Trail Development and Maintenance Fund, Water Recreation Enhancement Fund, Museum Construction and Maintenance Fund;

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

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

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

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

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

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

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

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

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

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

(34) Coordinating Commission for Postsecondary Education: Coordinating Commission for Postsecondary Education Cash Fund, Nebraska Opportunity Grant Fund, Guaranty Recovery Cash Fund, Excellence in Teaching Cash Fund, Door to College Scholarship Fund, Community College Gap Assistance Program Fund;

(35) Nebraska State Colleges: Chadron Cash Fund, Peru Cash Fund, Wayne Cash Fund, Chadron State College Designated Cash Fund, Peru State College Designated Cash Fund, Wayne State College Designated Cash Fund, Board of Trustees Cash Fund, State Colleges Sport Facilities Cash Fund;

(36) University of Nebraska: Financial Literacy Cash Fund, University Cash Fund, Temporary University Fund, University of Nebraska at Omaha Cash Fund, University of Nebraska Medical Center Cash Fund, University of Nebraska at Kearney Cash Fund, University of Nebraska Central Administration Designated Cash Fund, University of Nebraska-Lincoln Designated Cash Fund, University of Nebraska at Omaha Designated Cash Fund, University of Nebraska Medical Center Designated Cash Fund, University of Nebraska at Kearney Designated Cash Fund,

State Anatomical Board Cash Fund;

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

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

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

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

(41) Nebraska Oil and Gas Conservation Commission: Oil and Gas Conservation Fund, Carbon Dioxide Storage Facility Administrative Fund;

(42) Board of Engineers and Architects: Engineers and Architects Regulation Fund;

(43) Board of Geologists: Geologists Regulation Fund;

(44) Nebraska Ethanol Board: Agricultural Alcohol Fuel Tax Fund, Ethanol Production Incentive Cash Fund;

(45) Nebraska Dairy Industry Development Board: Nebraska Dairy Industry Development Fund;

(46) State Board of Examiners for Land Surveyors: Land Surveyor Examiner's Fund;

(47) Nebraska State Board of Public Accountancy: Certified Public Accountants Fund;

(48) Nebraska State Patrol: Nebraska State Patrol Cash Fund, Investigation Petty Cash Fund, Carrier Enforcement Cash Fund, Nebraska State Patrol Drug Control and Education Cash Fund, Public Safety Cash Fund, Nebraska State Patrol Vehicle Replacement Cash Fund, Nebraska Public Safety Communication System Cash Fund, Combined Law Enforcement Information Network Cash Fund, State DNA Sample and Data Base Fund, Treasury Agency Forfeitures Cash Fund;

(49) Department of Administrative Services: Building Renewal Allocation Fund, State Building Renewal Assessment Fund, University Building Renewal Assessment Fund, State College Building Renewal Assessment Fund, Capitol Restoration Cash Fund, Vacant Building and Excess Land Cash Fund, Resource Recovery Fund, Tort Claims Fund, Information Technology Infrastructure Fund, Health and Life Benefit Administration Cash Fund, Rural Broadband Task Force Fund, Community College State Dependents Fund, Ferguson House Fund;

(50) Abstracters Board of Examiners: Abstracters Board of Examiners Cash Fund;

(51) Commission on Latino-Americans: Hispanic Awareness Cash Fund, Commission on Latino-Americans Cash Fund;

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

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

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

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

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

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

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

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

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

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

(62) Department of Water, Energy, and Environment: Integrated Solid Waste Management Cash Fund, Nebraska Litter Reduction and Recycling Fund, Environmental Cash Fund, Chemigation Costs Fund, Low-Level Radioactive Waste Cash Fund, Petroleum Release Remedial Action Cash Fund, Wastewater Treatment Operator Certification Cash Fund, Local Site Selection Cash Fund, Local Monitoring Committee Cash Fund, Waste Reduction and Recycling Incentive Fund, Wastewater Treatment Facilities Construction Loan Fund, Remedial Action Plan Monitoring Fund, Livestock Waste Management Cash Fund, Drinking Water Administration Fund, Clean Air Title V Cash Fund, Air Quality Permit Cash Fund, Superfund Cost Share Cash Fund, Private Onsite Wastewater Treatment System Certification and Registration Cash Fund, Solid Waste Landfill Closure Assistance Fund, Private Onsite Wastewater Treatment System Permit and Approval Cash Fund, State Energy Cash Fund, Clean-burning Motor Fuel Development Fund,



Volkswagen Settlement Cash Fund, Renewable Fuel Infrastructure Fund, Engineering Plan Review Cash Fund, Environmental Safety Cash Fund, Nebraska Environmental Response Cash Fund, Water Well Standards and Contractors' Licensing Fund, Safe Drinking Water Act Cash Fund, Dredge and Fill Cash Fund, Lead Service Line Cash Fund, Water Resources Cash Fund, Small Watersheds Flood Control Fund, Nebraska Resources Development Fund, Nebraska Soil and Water Conservation Fund, Natural Resources Water Quality Fund, Water Well Decommissioning Fund, Water Resources Trust Fund, Department of Water, Energy, and Environment Cash Fund, Water Sustainability Fund, Critical Infrastructure Facilities Cash Fund, Dam Safety Cash Fund, Perkins County Canal Project Fund, Jobs and Economic Development Initiative Fund, Surface Water Irrigation Infrastructure Fund;

(63) Public Employees Retirement Board: School Expense Fund, Judges Expense Fund, State Patrol Expense Fund, Deferred Compensation Expense Fund, State Employees Retirement System Expense Fund, County Employees Retirement System Expense Fund, State Cash Balance Expense Fund, County Cash Balance Expense Fund, Class V School Employees Retirement System Management Work Plan Fund;

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

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

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

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

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

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

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

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

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

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

**Sec. 301. FEDERAL FUNDS.**

The receipts for FY2025-26 and FY2026-27 inuring to the several Federal Funds, together with any amounts held in account by the State Treasurer on June 30, 2025, are hereby credited to each of the funds respectively. Expenditure of Federal Funds appropriated in this act shall not be limited to the amount shown.

Any Federal Funds, not otherwise appropriated, any additional Federal Funds made available to the credit of the State Treasurer, and any amounts on hand in any such Federal Funds on June 30, 2025, are hereby appropriated to the expending agency designated by the federal government or, if none is designated, to such expending agency as may be designated by the Governor.

For any capital construction project for which federal funds are allocated, any federal funds not otherwise appropriated, any additional funds made available to the credit of the State Treasurer, and any unexpended balances in federal funds on the operative date of this act are hereby appropriated and reappropriated to the agency and project.

**Sec. 302. REVOLVING FUNDS.**

The receipts for FY2025-26 and FY2026-27 inuring to the several Revolving Funds, together with any amounts held in account by the State Treasurer on June 30, 2025, are hereby credited to each of the funds respectively. Expenditure of Revolving Funds appropriated in this act shall be limited to the amount shown by program except when specific exceptions are made. The amounts appropriated in this act include the following funds:

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

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

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

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

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

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

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

(8) University of Nebraska: University of Nebraska-Lincoln Revolving Fund, University of Nebraska at Omaha Revolving Fund, University of Nebraska Medical Center Revolving Fund, University of Nebraska Medical Center Medical Education Revolving Fund, University of Nebraska at Kearney Revolving Fund, University

Tractor Test Revolving Fund;

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

(10) Department of Administrative Services: Department of Administrative Services Revolving Fund, Materiel Division Revolving Fund, Communications Revolving Fund, Transportation Services Bureau Revolving Fund, Capitol Buildings Parking Revolving Fund, State Building Revolving Fund, Central Stores Revolving Fund, State Surplus Property Revolving Fund, Information Management Revolving Fund, Temporary Employee Pool Revolving Fund, State Insurance Fund, State Self-Insured Indemnification Fund, Accounting Division Revolving Fund, Intergovernmental Data Services Program Revolving Fund, Workers' Compensation Claims Revolving Fund, Personnel Division Revolving Fund, Training Revolving Fund, Nebraska Public Safety Communication System Revolving Fund, Shared Services Revolving Fund, Capital Commission Revolving Fund.

**Sec. 303. TRUST FUNDS.**

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

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

(2) State Treasurer: Highway Trust Fund, Highway Tax Trust Fund, Bessey Memorial Fund, Common School Fund, Highway Revenue Bonds Redemption Trust Fund, Revenue-Sharing Trust Fund, Michael B. Amos Educational Trust Fund, James M. Amos Educational Trust Fund, Excess Liability Fund, Insurance Investments Inc. Trust Fund, Financial Responsibility Act Trust Fund, Importing Dealers Trust Fund, Special Fuel Dealers Trust Fund, Nebraska Cultural Preservation Endowment Fund, College Savings Plan Program Fund, Escheat Trust Fund, life insurance corporation demutualization trust fund, Agricultural College Endowment Fund;

(3) State Department of Education: State Department of Education Trust Fund, temporary school fund;

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

(5) Department of Revenue: State Lottery Operation Trust Fund, State Lottery Prize Trust Fund, Municipal Equalization Fund;

(6) Department of Insurance: Premium and Retaliatory Tax Suspense Fund;

(7) Department of Labor: State Unemployment Insurance Trust Fund;

(8) Department of Motor Vehicles: Motor Vehicle Responsibility Act Fund;

(9) Department of Health and Human Services: Dormant Trust Funds, Institution Canteen Amusement Trust Funds, Alcoholism Contribution Trust Fund, Visual Impairment Trust Fund, Finance and Support Trust Fund, State Wards Accounts Trust Fund, Medically Handicapped Children Trust Fund, Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust Fund, Juvenile Trust Fund, Nebraska Tobacco Settlement Trust Fund, Nebraska Medicaid Intergovernmental Trust Fund;

(10) Department of Transportation: Aeronautics Trust Fund, Highway Restoration and Improvement Bond Fund;

(11) Department of Veterans' Affairs: Veterans' Aid Income Fund, Nebraska Veteran Cemetery System Endowment Fund;

(12) Board of Educational Lands and Funds: Nebraska Veterans' Aid Fund, Permanent University Fund, permanent school fund, Normal School Endowment Investment Fund, Agricultural Endowment Fund, Agricultural and University Land Lease Fund;

(13) Nebraska Library Commission: Nebraska Library Commission Trust Fund;

(14) Nebraska Workers' Compensation Court: Workers' Compensation Trust Fund;

(15) Department of Correctional Services: Store and Canteen Accounts Trust Fund, Welfare and Club Accounts Trust Fund, Inmate Trust Fund;

(16) Nebraska Educational Telecommunications Commission: Public Radio Nebraska Foundation Trust Fund, Nebraska Educational Telecommunications Trust Fund;

(17) Coordinating Commission for Postsecondary Education: Coordinating Commission for Postsecondary Education Trust Fund, SUN-MART Scholarship Trust Fund;

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

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

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

(21) Nebraska State Historical Society: Hall of Fame Trust Fund, Library Archives Trust Fund, Nebraska State Historical Society Collections Trust Fund,

Bridge Book Sale Trust Fund;

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

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

(24) Nebraska Arts Council: Nebraska Arts Council Trust Fund, Nebraska Cultural Preservation Endowment Fund;

(25) Department of Water, Energy, and Environment: Hazardous Waste Sites Trust Fund, Leaking Underground Storage Tanks Trust Fund, Wastewater Treatment Facilities Construction Loan Fund, Drinking Water Facilities Loan Fund, Drinking Water State Revolving Fund, Recycled Principal Fund, Nebraska Energy Settlement Fund; and

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

**Sec. 304. REFUND AND DISTRIBUTIVE FUNDS.**

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

(1) State Treasurer: Car Line Refund Fund, Insurance Tax Fund, Highway Allocation Fund, Aircraft Fuel Tax Fund, Severance Tax Fund, Suspense Fund, State Treasurer's Land Sales Distributive Fund;

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

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

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

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

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

(7) Nebraska Library Commission: NEBASE Fund;

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

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

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

**Sec. 305. GENERAL FUND TRANSFERS.**

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

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

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

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

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

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

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

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

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

(a) The Nebraska State Patrol Cash Fund: \$115,000 less the unexpended balance existing on June 30, 2026, in (i) the Nebraska State Patrol Cash Fund, (ii) the Investigation Petty Cash Fund, (iii) any special checking account or accounts used by the Nebraska State Patrol, and (iv) the possession of agency personnel involved in investigations, when the unexpended balances resulted from General Fund transfers to the Nebraska State Patrol Cash Fund or from General Fund appropriations. Any transfers made shall be subject to a final reconciliation of available investigation cash fund balances as of June 30, 2026, by the Nebraska State Patrol.

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

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

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

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

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

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

The State Treasurer shall make the transfers specified in this section between funds, in the amounts indicated. Unless otherwise noted, transfers for FY2025-26 shall occur on July 1, 2025, or as soon thereafter as administratively possible, and transfers for FY2026-27 shall occur on July 1, 2026, or as soon thereafter as administratively possible. All agencies with administrative responsibilities for these funds shall assist the State Treasurer as needed in implementing the transfers.

(1) Transfers for FY2025-26 shall include:

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

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

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

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

(e) From the Highway Trust Fund to the Motor Carrier Division Cash Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required by the Department of Motor Vehicles to operate the Division of Motor Carrier Services;

(f) From the Civic and Community Center Financing Fund to the Department of Revenue Enforcement Fund: \$43,900 on July 1, 2025, or as soon thereafter as administratively possible, as provided for in sections 13-2704 and 77-5601;

(g) From the Highway Trust Fund to the License Plate Cash Fund: \$3,554,058. Transfers shall be made as required by the Department of Motor Vehicles to meet the expenditures of plate and sticker production;

(h) From the Flexible Spending Trust Fund to the Health and Life Benefit Administration Cash Fund: \$140,000 except that if the total available unobligated balance of forfeitures in the Flexible Spending Trust Fund as of June 30, 2025, is less than \$140,000 then the State Treasurer shall transfer the difference, not to exceed \$140,000 from the State Employees Insurance Fund. Transfers shall be made to pay the costs associated with the administration of the Flexible Spending Account program;

(i) From the State Employees Insurance Fund to the Health and Life Benefit Administration Cash Fund: \$1,097,174 less the June 30, 2025, unobligated Health and Life Benefit Administration Cash Fund balance;

(j) From the Severance Tax Fund to the Municipal Rate Negotiations Revolving Loan Fund: \$10,000 pursuant to section 57-705;

(k) From the Severance Tax Fund to the State Energy Cash Fund: \$300,000 pursuant to section 57-705. Transfers shall be made in twelve equal monthly amounts;

(l) From the Nebraska Training and Support Cash Fund to the Sector Partnership Program Fund: \$300,000 on or before July 15, 2025, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(m) The State Treasurer shall transfer up to \$1,500,000 from the Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share Cash Fund on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services. Transfers shall be made as required by the Department of Water, Energy, and Environment and used pursuant to subdivision (2)(i) of section 66-1519;

(n) From the State Settlement Cash Fund to the General Fund: \$295,957 on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services;

(o) From the State Settlement Cash Fund to the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund: \$150,000 on or before July 15, 2025, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(p) From the State Settlement Cash Fund to the Nebraska State Patrol Cash Fund: \$200,000 on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services; and

(q) From the Petroleum Release Remedial Action Cash Fund to the Underground Storage Tank Fund: \$50,000 on or before June 30, 2026, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

(2) Transfers for FY2026-27 shall include:

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

(b) From the Roads Operations Cash Fund to the Carrier Enforcement Cash Fund: \$13,325,900. Transfers shall be made in four equal quarterly amounts on or before July 15, October 15, January 15, and April 15;

(c) From the State Building Revolving Fund to the Capitol Security Revolving Fund: \$1,482,214. Transfers shall be made in four equal quarterly amounts on or before July 15, October 15, January 15, and April 15. Transfers shall be made to pay non-General Fund costs associated with the operation of the state capitol security division of the Nebraska State Patrol;

(d) From the Highway Trust Fund to the Motor Fuel Tax Enforcement and Collection Cash Fund: \$1,400,000 less the unobligated balance in the Motor Fuel Tax Enforcement and Collection Cash Fund on June 30, 2026. Transfers shall be made in twelve equal monthly amounts;

(e) From the Highway Trust Fund to the Motor Carrier Division Cash Fund: Up to a maximum of \$1,400,000. Transfers shall be made as required by the Department of Motor Vehicles to operate the Division of Motor Carrier Services;

(f) From the Civic and Community Center Financing Fund to the Department of Revenue Enforcement Fund: \$43,900 on July 1, 2026, or as soon thereafter as administratively possible, as provided for in sections 13-2704 and 77-5601;

(g) From the Highway Trust Fund to the License Plate Cash Fund: Up to a maximum of \$2,592,174. Transfers shall be made as required by the Department of Motor Vehicles to meet the expenditures of plate and sticker production;

(h) From the Flexible Spending Trust Fund to the Health and Life Benefit Administration Cash Fund: \$140,000 except that if the total available unobligated balance of forfeitures in the Flexible Spending Trust Fund as of June 30, 2026, is less than \$140,000 then the State Treasurer shall transfer the difference, not to exceed \$140,000 from the State Employees Insurance Fund. Transfers shall be made to pay the costs associated with the administration of the Flexible Spending Account program;

(i) From the State Employees Insurance Fund to the Health and Life Benefit Administration Cash Fund: \$1,121,274;

(j) From the Severance Tax Fund to the Municipal Rate Negotiations Revolving Loan Fund: \$10,000 pursuant to section 57-705;

(k) From the Severance Tax Fund to the State Energy Cash Fund: \$300,000 pursuant to section 57-705. Transfers shall be made in twelve equal monthly amounts;

(l) From the Nebraska Training and Support Cash Fund to the Sector Partnership Program Fund: \$300,000 on or before July 15, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(m) The State Treasurer shall transfer up to \$1,500,000 from the Petroleum Release Remedial Action Cash Fund to the Superfund Cost Share Cash Fund on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services. Transfers shall be made as required by the Department of Water, Energy, and Environment and used pursuant to subdivision (2)(i) of section 66-1519;

(n) From the State Settlement Cash Fund to the General Fund: \$295,957 on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services;

(o) From the State Settlement Cash Fund to the Legal Education for Public Service and Rural Practice Loan Repayment Assistance Fund: \$150,000 on or before July 15, 2026, on such date as directed by the budget administrator of the budget division of the Department of Administrative Services;

(p) From the State Settlement Cash Fund to the Nebraska State Patrol Cash Fund: \$200,000 on or before June 30, 2027, on such dates and in such amounts as

directed by the budget administrator of the budget division of the Department of Administrative Services; and

(q) From the Petroleum Release Remedial Action Cash Fund to the Underground Storage Tank Fund: \$50,000 on or before June 30, 2027, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

**Sec. 307. REAPPROPRIATION OF STATE AGENCY BYRNE GRANTS.**

The unexpended General Fund, Cash Fund, and Federal Fund appropriation balances existing on both June 30, 2025, and June 30, 2026, are hereby reappropriated for the following agencies and programs:

- (1) Agency 11 – Program No. 575;
- (2) Agency 46 – Program No. 575;
- (3) Agency 64 – Program No. 575; and
- (4) Agency 78 – Program No. 575.

**Sec. 308.** There is hereby appropriated, unless otherwise specified, for FY2025-26 and for FY2026-27 from undisbursed balances existing on June 30, 2025, and on June 30, 2026, respectively, to each agency for each program from the respective funds for capital construction as follows:

- (1) Agency No. 25 – Department of Health and Human Services  
Program Nos. 919, 931, and 936.
- (2) Agency No. 27 – Department of Transportation  
Program No. 901, except that the unobligated biennium appropriation balance shall lapse once all projects funded in that biennium are completed, postponed to a future biennium, or indefinitely postponed.
- (3) Agency No. 28 – Department of Veterans' Affairs  
Program Nos. 936 and 938.
- (4) Agency No. 31 – Military Department  
Program Nos. 913, 914, 925, 927, 990, and 992.
- (5) Agency No. 33 – Game and Parks Commission  
Program Nos. 900, 901, 902, 919, 924, 955, 960, 965, 966, 967, 968, 969, 971, 972, 973, 975, 976, 977, 979, 981, and 987.
- (6) Agency No. 46 – Department of Correctional Services  
Program Nos. 905, 906, 913, 914, 921, 927, 928, and 929.
- (7) Agency No. 47 – Nebraska Educational Telecommunications Commission  
Program Nos. 908, 920, 928, 930, 931, 932, and 991.
- (8) Agency No. 50 – Board of Trustees of the Nebraska State Colleges  
Program Nos. 903, 906, 919, 920, 921, 931, 933, 940, 953, 955, and 996, and any additional construction programs administratively created relating to the Board of Trustees of the Nebraska State Colleges and its campuses which are funded through cash funds, federal funds, revolving funds, or private gifts or donations.
- (9) Agency No. 51 – University of Nebraska  
Program Nos. 901, 902, 903, 906, 910, 911, 912, 913, 916, 917, 918, 920, 922, 923, 924, 925, 928, 929, 931, 932, 933, 934, 939, 941, 944, 945, 954, 955, 977, 980, 983, 984, 985, 987, 990, 993, and 994, and any additional construction programs administratively created relating to the University of Nebraska-Lincoln, the University of Nebraska at Omaha, the University of Nebraska Medical Center, the University of Nebraska at Kearney, the Nebraska College of Technical Agriculture at Curtis, and the University of Nebraska Central Administration that are funded through cash funds, federal funds, revolving funds, or private gifts or donations.
- (10) Agency No. 64 – Nebraska State Patrol  
Program No. 904.
- (11) Agency No. 65 – Department of Administrative Services  
Program Nos. 901, 917, 922, 980, 986, and 994.

Appropriations to program numbers pertaining to funding for the Deferred Building Renewal Act other than Program number 940 are hereby reappropriated.

(12) Agency No. 78 – Nebraska Commission on Law Enforcement and Criminal Justice  
Program No. 903.

**Sec. 309.** The One Hundred Ninth Legislature acknowledges that Article III, section 22, of the Constitution of Nebraska provides that each Legislature shall make appropriations for the expenses of the government. Consistent with this provision, any appropriations enacted by prior Legislatures for fiscal years beginning after June 30, 2025, are null and void unless specifically reaffirmed by this Legislature.

**Sec. 310.** This act becomes operative on July 1, 2025.

**Sec. 311.** Since an emergency exists, this act takes effect when passed and approved according to law.