

## ENGROSSED LEGISLATIVE BILL 263

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

A BILL FOR AN ACT relating to appropriations; to appropriate funds for the payment of the salaries and benefits of certain state officers for FY2025-26 and FY2026-27; to define terms; to provide an operative date; and to declare an emergency.

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

### **Section 1.** APPROPRIATION LANGUAGE.

There are hereby appropriated, for FY2025-26 and FY2026-27, the amounts specified in this act, or so much as may be necessary, for the salaries and benefits of officers of the Nebraska state government.

### **Sec. 2.** DEFINITION OF APPROPRIATION PERIOD.

For purposes of this act, FY2025-26 means the period beginning July 1, 2025, and ending June 30, 2026, and FY2026-27 means the period beginning July 1, 2026, and ending June 30, 2027.

### **Sec. 3.** NEBRASKA ACCOUNTING SYSTEM MANUAL DEFINITIONS.

The definitions contained in the Nebraska Accounting System Manual, and any amendments thereto, on file with the Clerk of the Legislature are hereby adopted by the Legislature as the definitions for this act, except as provided in section 5 of this act.

### **Sec. 4.** 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.

Workers' compensation premium assessments shall not be paid from the programs listed in this act.

### **Sec. 5.** LIMITATION ON SALARIES, WAGES, AND PER DIEMS.

(1) As used in this act:

(a) SALARY LIMIT means total expenditures for permanent and temporary salaries and per diems; and

(b) Total expenditures for permanent and temporary salaries and per diems means 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 are limited to the amount provided by law for constitutional officers.

(3) 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.

**Sec. 6. AGENCY NO. 5 – SUPREME COURT**

Program No. 3 - Supreme Court Judges' Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 1,885,504 | 1,908,959 |
| PROGRAM TOTAL | 1,885,504 | 1,908,959 |
| SALARY LIMIT  | 1,575,388 | 1,575,388 |

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

Program No. 4 - Court of Appeals Judges' Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 1,556,026 | 1,577,052 |
| PROGRAM TOTAL | 1,556,026 | 1,577,052 |
| SALARY LIMIT  | 1,282,817 | 1,282,817 |

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

## Program No. 5 - Retired Judges' Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 72,436    | 72,436    |
| PROGRAM TOTAL | 72,436    | 72,436    |
| SALARY LIMIT  | 69,832    | 69,832    |

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

The unexpended General Fund appropriation balance existing on June 30, 2026, is hereby reappropriated.

The budget division of the Department of Administrative Services shall administratively transfer General Fund appropriations or Salary Limits or both among Programs 3, 4, 5, 6, and 7 within Agency 5, upon written certification by the State Court Administrator that the Nebraska Supreme Court has determined that such transfer is necessary for the efficient functioning of statewide court operations and the proper administration of justice.

**Sec. 9. AGENCY NO. 5 – SUPREME COURT**

## Program No. 6 - District and Juvenile Court Judges' Salaries

|               | FY2025-26  | FY2026-27  |
|---------------|------------|------------|
| GENERAL FUND  | 17,331,218 | 17,533,770 |
| PROGRAM TOTAL | 17,331,218 | 17,533,770 |
| SALARY LIMIT  | 14,569,523 | 14,569,523 |

**Sec. 10. AGENCY NO. 5 – SUPREME COURT**

## Program No. 7 - County Court Judges' Salaries

|               | FY2025-26  | FY2026-27  |
|---------------|------------|------------|
| GENERAL FUND  | 14,278,652 | 14,448,176 |
| PROGRAM TOTAL | 14,278,652 | 14,448,176 |
| SALARY LIMIT  | 11,950,447 | 11,950,447 |

**Sec. 11. AGENCY NO. 7 – GOVERNOR**

## Program No. 2 - Salary - Governor

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 151,900   | 151,900   |
| PROGRAM TOTAL | 151,900   | 151,900   |
| SALARY LIMIT  | 105,000   | 105,000   |

**Sec. 12. AGENCY NO. 8 – LIEUTENANT GOVERNOR**

Program No. 8 - Salary - Lieutenant Governor

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 120,009   | 120,009   |
| PROGRAM TOTAL | 120,009   | 120,009   |
| SALARY LIMIT  | 75,000    | 75,000    |

**Sec. 13. AGENCY NO. 9 – SECRETARY OF STATE**

Program No. 9 - Salary - Secretary of State

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 126,404   | 129,542   |
| PROGRAM TOTAL | 126,404   | 129,542   |
| SALARY LIMIT  | 85,000    | 85,000    |

**Sec. 14. AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS**

Program No. 10 - Salary - Auditor of Public Accounts

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 132,614   | 136,399   |
| PROGRAM TOTAL | 132,614   | 136,399   |
| SALARY LIMIT  | 85,000    | 85,000    |

**Sec. 15. AGENCY NO. 11 – ATTORNEY GENERAL**

Program No. 11 - Attorney General's Salary

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 142,367   | 142,367   |
| PROGRAM TOTAL | 142,367   | 142,367   |
| SALARY LIMIT  | 95,000    | 95,000    |

**Sec. 16. AGENCY NO. 12 – STATE TREASURER**

Program No. 12 - Salary - State Treasurer

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 50,576    | 52,200    |
| CASH FUND     | 87,035    | 89,843    |
| PROGRAM TOTAL | 137,611   | 142,043   |
| SALARY LIMIT  | 85,000    | 85,000    |

**Sec. 17. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION**

Program No. 14 - Salaries of Public Service Commissioners

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 506,453   | 506,453   |
| PROGRAM TOTAL | 506,453   | 506,453   |
| SALARY LIMIT  | 375,000   | 375,000   |

**Sec. 18. AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE**

Program No. 320 - Board of Parole Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 745,039   | 777,249   |
| PROGRAM TOTAL | 745,039   | 777,249   |
| SALARY LIMIT  | 550,121   | 567,437   |

**Sec. 19. AGENCY NO. 16 – DEPARTMENT OF REVENUE**

Program No. 13 - Salary - Tax Commissioner

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 211,572   | 219,088   |
| CASH FUND     | 64,212    | 66,436    |
| PROGRAM TOTAL | 275,784   | 285,524   |
| SALARY LIMIT  | 212,972   | 219,613   |

It is the intent of the Legislature that if the appropriation or the salary limit is insufficient in this program to meet anticipated expenditures, the Tax Commissioner shall request an additional appropriation or a higher salary limit, or both, from the Legislature by the usual deficit process. The appropriation or the salary limit shall not be administratively increased solely by the Department of Administrative Services without legislative

authorization.

**Sec. 20.** AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT

Program No. 526 - Judges' Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| CASH FUND     | 1,488,346 | 1,488,346 |
| PROGRAM TOTAL | 1,488,346 | 1,488,346 |
| SALARY LIMIT  | 1,249,057 | 1,249,057 |

**Sec. 21.** AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT

Program No. 635 - Retired and Acting Judges' Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| CASH FUND     | 55,267    | 55,267    |
| PROGRAM TOTAL | 55,267    | 55,267    |
| SALARY LIMIT  | 51,339    | 51,339    |

**Sec. 22.** AGENCY NO. 93 – TAX EQUALIZATION AND REVIEW COMMISSION

Program No. 131 - Commissioners' Salaries

|               | FY2025-26 | FY2026-27 |
|---------------|-----------|-----------|
| GENERAL FUND  | 856,970   | 862,867   |
| PROGRAM TOTAL | 856,970   | 862,867   |
| SALARY LIMIT  | 697,672   | 697,672   |

**Sec. 23.** This act becomes operative on July 1, 2025.

**Sec. 24.** Since an emergency exists, this act takes effect when passed and approved according to law.

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**PRESIDENT OF THE LEGISLATURE**

*THIS IS TO CERTIFY that the within LB 263 was passed by the One Hundred Ninth  
Legislature of Nebraska at its First Session on the ..... day  
of ..... 20.....*

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**CLERK OF THE LEGISLATURE**

**Approved:**

..... 20....., ..... o'clock .....M.

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**GOVERNOR**