

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 263

FINAL READING

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

Read first time January 15, 2025

Committee: Appropriations

- 1 A BILL FOR AN ACT relating to appropriations; to appropriate funds for
- 2 the payment of the salaries and benefits of certain state officers
- 3 for FY2025-26 and FY2026-27; to define terms; to provide an
- 4 operative date; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** APPROPRIATION LANGUAGE.

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

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

6 For purposes of this act, FY2025-26 means the period beginning July
7 1, 2025, and ending June 30, 2026, and FY2026-27 means the period
8 beginning July 1, 2026, and ending June 30, 2027.

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

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

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

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

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

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

23 (1) As used in this act:

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

26 (b) Total expenditures for permanent and temporary salaries and per
27 diems means all remuneration paid to employees treated as taxable
28 compensation by the Internal Revenue Service or subject to social
29 security coverage, specifically including payments accounted for as
30 vacation, holidays, sick leave, military leave, funeral leave, maternity
31 leave, administrative leave, compensatory time, deferred compensation, or

1 any other similar form, and amounts withheld pursuant to law, but
2 excluding state contributions for social security, retirement, and
3 employee insurance plans.

4 (2) Total expenditures for permanent and temporary salaries and per
5 diems are limited to the amount provided by law for constitutional
6 officers.

7 (3) The limitation on expenditures for permanent and temporary
8 salaries and per diems for FY2025-26 shall be increased by certified
9 encumbrance amounts from FY2024-25 for permanent and temporary salaries
10 and per diems. The limitation on expenditures for permanent and temporary
11 salaries and per diems for FY2026-27 shall be increased by certified
12 encumbrance amounts from FY2025-26 for permanent and temporary salaries
13 and per diems. Encumbered amounts shall be calculated in accordance with
14 section 81-138.01.

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

16 Program No. 3 - Supreme Court Judges' Salaries

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

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

22 Program No. 4 - Court of Appeals Judges' Salaries

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

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

28 Program No. 5 - Retired Judges' Salaries

	FY2025-26	FY2026-27
30 GENERAL FUND	72,436	72,436
31 PROGRAM TOTAL	72,436	72,436

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1	Sec. 12.	AGENCY NO. 8 – LIEUTENANT GOVERNOR		
2		Program No. 8 - Salary - Lieutenant Governor		
3			FY2025-26	FY2026-27
4	GENERAL FUND		120,009	120,009
5	PROGRAM TOTAL		120,009	120,009
6	SALARY LIMIT		75,000	75,000
7	Sec. 13.	AGENCY NO. 9 – SECRETARY OF STATE		
8		Program No. 9 - Salary - Secretary of State		
9			FY2025-26	FY2026-27
10	GENERAL FUND		126,404	129,542
11	PROGRAM TOTAL		126,404	129,542
12	SALARY LIMIT		85,000	85,000
13	Sec. 14.	AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
14		Program No. 10 - Salary - Auditor of Public Accounts		
15			FY2025-26	FY2026-27
16	GENERAL FUND		132,614	136,399
17	PROGRAM TOTAL		132,614	136,399
18	SALARY LIMIT		85,000	85,000
19	Sec. 15.	AGENCY NO. 11 – ATTORNEY GENERAL		
20		Program No. 11 - Attorney General's Salary		
21			FY2025-26	FY2026-27
22	GENERAL FUND		142,367	142,367
23	PROGRAM TOTAL		142,367	142,367
24	SALARY LIMIT		95,000	95,000
25	Sec. 16.	AGENCY NO. 12 – STATE TREASURER		
26		Program No. 12 - Salary - State Treasurer		
27			FY2025-26	FY2026-27
28	GENERAL FUND		50,576	52,200
29	CASH FUND		87,035	89,843
30	PROGRAM TOTAL		137,611	142,043

1	SALARY LIMIT	85,000	85,000
2	Sec. 17. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
3	Program No. 14 - Salaries of Public Service Commissioners		
4		FY2025-26	FY2026-27
5	GENERAL FUND	506,453	506,453
6	PROGRAM TOTAL	506,453	506,453
7	SALARY LIMIT	375,000	375,000
8	Sec. 18. AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE		
9	Program No. 320 - Board of Parole Salaries		
10		FY2025-26	FY2026-27
11	GENERAL FUND	745,039	777,249
12	PROGRAM TOTAL	745,039	777,249
13	SALARY LIMIT	550,121	567,437
14	Sec. 19. AGENCY NO. 16 – DEPARTMENT OF REVENUE		
15	Program No. 13 - Salary - Tax Commissioner		
16		FY2025-26	FY2026-27
17	GENERAL FUND	211,572	219,088
18	CASH FUND	64,212	66,436
19	PROGRAM TOTAL	275,784	285,524
20	SALARY LIMIT	212,972	219,613
21	It is the intent of the Legislature that if the appropriation or the		
22	salary limit is insufficient in this program to meet anticipated		
23	expenditures, the Tax Commissioner shall request an additional		
24	appropriation or a higher salary limit, or both, from the Legislature by		
25	the usual deficit process. The appropriation or the salary limit shall		
26	not be administratively increased solely by the Department of		
27	Administrative Services without legislative authorization.		
28	Sec. 20. AGENCY NO. 37 – NEBRASKA WORKERS' COMPENSATION COURT		
29	Program No. 526 - Judges' Salaries		
30		FY2025-26	FY2026-27

1	CASH FUND	1,488,346	1,488,346
2	PROGRAM TOTAL	1,488,346	1,488,346
3	SALARY LIMIT	1,249,057	1,249,057

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

5 Program No. 635 - Retired and Acting Judges' Salaries

6		FY2025-26	FY2026-27
7	CASH FUND	55,267	55,267
8	PROGRAM TOTAL	55,267	55,267
9	SALARY LIMIT	51,339	51,339

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

11 Program No. 131 - Commissioners' Salaries

12		FY2025-26	FY2026-27
13	GENERAL FUND	856,970	862,867
14	PROGRAM TOTAL	856,970	862,867
15	SALARY LIMIT	697,672	697,672

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

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