

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 263**

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
17		
18 GENERAL FUND	1,864,373	1,864,373
19 PROGRAM TOTAL	1,864,373	1,864,373
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
23		
24 GENERAL FUND	1,537,084	1,537,084
25 PROGRAM TOTAL	1,537,084	1,537,084
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
29		
30 GENERAL FUND	72,436	72,436
31 PROGRAM TOTAL	72,436	72,436

1 SALARY LIMIT 69,832 69,832

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

4 The unexpended General Fund appropriation balance existing on June  
5 30, 2026, is hereby reappropriated.

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

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

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

	FY2025-26	FY2026-27
16 GENERAL FUND	17,148,739	17,148,739
17 PROGRAM TOTAL	17,148,739	17,148,739
18 SALARY LIMIT	14,569,523	14,569,523

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

20 Program No. 7 - County Court Judges' Salaries

	FY2025-26	FY2026-27
22 GENERAL FUND	14,125,928	14,125,928
23 PROGRAM TOTAL	14,125,928	14,125,928
24 SALARY LIMIT	11,950,447	11,950,447

25 **Sec. 11.** AGENCY NO. 7 – GOVERNOR

26 Program No. 2 - Salary - Governor

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

1	<b>Sec. 12.</b>	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	<b>Sec. 13.</b>	AGENCY NO. 9 – SECRETARY OF STATE		
8		Program No. 9 - Salary - Secretary of State		
9			FY2025-26	FY2026-27
10	GENERAL FUND		123,577	123,577
11	PROGRAM TOTAL		123,577	123,577
12	SALARY LIMIT		85,000	85,000
13	<b>Sec. 14.</b>	AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
14		Program No. 10 - Salary - Auditor of Public Accounts		
15			FY2025-26	FY2026-27
16	GENERAL FUND		131,859	134,649
17	PROGRAM TOTAL		131,859	134,649
18	SALARY LIMIT		85,000	85,000
19	<b>Sec. 15.</b>	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	<b>Sec. 16.</b>	AGENCY NO. 12 – STATE TREASURER		
26		Program No. 12 - Salary - State Treasurer		
27			FY2025-26	FY2026-27
28	GENERAL FUND		49,876	50,677
29	CASH FUND		86,001	87,574
30	PROGRAM TOTAL		135,877	138,251

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 738,138 763,104

12 PROGRAM TOTAL 738,138 763,104

13 SALARY LIMIT 547,227 562,082

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

15 Program No. 13 - Salary - Tax Commissioner

16 FY2025-26 FY2026-27

17 GENERAL FUND 211,173 218,265

18 CASH FUND 64,094 66,193

19 PROGRAM TOTAL 275,267 284,458

20 SALARY LIMIT 212,523 218,688

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

11       **Sec. 23.** Since an emergency exists, this act takes effect when  
12 passed and approved according to law.