

AMENDMENTS TO LB263

Introduced by Appropriations.

1 1. Strike the original sections and insert the following new
2 sections:

3 **Section 1.** APPROPRIATION LANGUAGE.

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

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

8 For purposes of this act, FY2025-26 means the period beginning July
9 1, 2025, and ending June 30, 2026, and FY2026-27 means the period
10 beginning July 1, 2026, and ending June 30, 2027.

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

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

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

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

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

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

25 (1) As used in this act:

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

1 (b) Total expenditures for permanent and temporary salaries and per
2 diems means all remuneration paid to employees treated as taxable
3 compensation by the Internal Revenue Service or subject to social
4 security coverage, specifically including payments accounted for as
5 vacation, holidays, sick leave, military leave, funeral leave, maternity
6 leave, administrative leave, compensatory time, deferred compensation, or
7 any other similar form, and amounts withheld pursuant to law, but
8 excluding state contributions for social security, retirement, and
9 employee insurance plans.

10 (2) Total expenditures for permanent and temporary salaries and per
11 diems are limited to the amount provided by law for constitutional
12 officers.

13 (3) The limitation on expenditures for permanent and temporary
14 salaries and per diems for FY2025-26 shall be increased by certified
15 encumbrance amounts from FY2024-25 for permanent and temporary salaries
16 and per diems. The limitation on expenditures for permanent and temporary
17 salaries and per diems for FY2026-27 shall be increased by certified
18 encumbrance amounts from FY2025-26 for permanent and temporary salaries
19 and per diems. Encumbered amounts shall be calculated in accordance with
20 section 81-138.01.

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

22 Program No. 3 - Supreme Court Judges' Salaries

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

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

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

29	FY2025-26	FY2026-27
30 GENERAL FUND	1,556,026	1,577,052

1	PROGRAM TOTAL	1,556,026	1,577,052
2	SALARY LIMIT	1,282,817	1,282,817

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

4 Program No. 5 - Retired Judges' Salaries

5		FY2025-26	FY2026-27
6	GENERAL FUND	72,436	72,436
7	PROGRAM TOTAL	72,436	72,436
8	SALARY LIMIT	69,832	69,832

9 The unexpended General Fund appropriation balance existing on June
10 30, 2025, is hereby reappropriated.

11 The unexpended General Fund appropriation balance existing on June
12 30, 2026, is hereby reappropriated.

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

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

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

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

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

27 Program No. 7 - County Court Judges' Salaries

28		FY2025-26	FY2026-27
29	GENERAL FUND	14,278,652	14,448,176

1	PROGRAM TOTAL	14,278,652	14,448,176
2	SALARY LIMIT	11,950,447	11,950,447
3	Sec. 11. AGENCY NO. 7 – GOVERNOR		
4	Program No. 2 - Salary - Governor		
5		FY2025-26	FY2026-27
6	GENERAL FUND	151,900	151,900
7	PROGRAM TOTAL	151,900	151,900
8	SALARY LIMIT	105,000	105,000
9	Sec. 12. AGENCY NO. 8 – LIEUTENANT GOVERNOR		
10	Program No. 8 - Salary - Lieutenant Governor		
11		FY2025-26	FY2026-27
12	GENERAL FUND	120,009	120,009
13	PROGRAM TOTAL	120,009	120,009
14	SALARY LIMIT	75,000	75,000
15	Sec. 13. AGENCY NO. 9 – SECRETARY OF STATE		
16	Program No. 9 - Salary - Secretary of State		
17		FY2025-26	FY2026-27
18	GENERAL FUND	126,404	129,542
19	PROGRAM TOTAL	126,404	129,542
20	SALARY LIMIT	85,000	85,000
21	Sec. 14. AGENCY NO. 10 – AUDITOR OF PUBLIC ACCOUNTS		
22	Program No. 10 - Salary - Auditor of Public Accounts		
23		FY2025-26	FY2026-27
24	GENERAL FUND	132,614	136,399
25	PROGRAM TOTAL	132,614	136,399
26	SALARY LIMIT	85,000	85,000
27	Sec. 15. AGENCY NO. 11 – ATTORNEY GENERAL		
28	Program No. 11 - Attorney General's Salary		
29		FY2025-26	FY2026-27

1	GENERAL FUND	142,367	142,367
2	PROGRAM TOTAL	142,367	142,367
3	SALARY LIMIT	95,000	95,000
4	Sec. 16. AGENCY NO. 12 – STATE TREASURER		
5	Program No. 12 - Salary - State Treasurer		
6		FY2025-26	FY2026-27
7	GENERAL FUND	50,576	52,200
8	CASH FUND	87,035	89,843
9	PROGRAM TOTAL	137,611	142,043
10	SALARY LIMIT	85,000	85,000
11	Sec. 17. AGENCY NO. 14 – PUBLIC SERVICE COMMISSION		
12	Program No. 14 - Salaries of Public Service Commissioners		
13		FY2025-26	FY2026-27
14	GENERAL FUND	506,453	506,453
15	PROGRAM TOTAL	506,453	506,453
16	SALARY LIMIT	375,000	375,000
17	Sec. 18. AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE		
18	Program No. 320 - Board of Parole Salaries		
19		FY2025-26	FY2026-27
20	GENERAL FUND	745,039	777,249
21	PROGRAM TOTAL	745,039	777,249
22	SALARY LIMIT	550,121	567,437
23	Sec. 19. AGENCY NO. 16 – DEPARTMENT OF REVENUE		
24	Program No. 13 - Salary - Tax Commissioner		
25		FY2025-26	FY2026-27
26	GENERAL FUND	211,572	219,088
27	CASH FUND	64,212	66,436
28	PROGRAM TOTAL	275,784	285,524
29	SALARY LIMIT	212,972	219,613

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

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

9 Program No. 526 - Judges' Salaries

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

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

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

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

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

21 Program No. 131 - Commissioners' Salaries

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

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

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