

ENGROSSED LEGISLATIVE BILL 260

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

A BILL FOR AN ACT relating to appropriations; to amend section 90-562, Reissue Revised Statutes of Nebraska; Laws 2023, LB814, section 150; Laws 2024, LB1087A, section 2; Laws 2024, LB1329A, section 6; and Laws 2024, LB1412, sections 53, 69, and 110; to define terms; to provide, change, and eliminate appropriations for operation of state government; to change a transfer of funds; to repeal the original sections; 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, FY2023-24 means the period July 1, 2023, through June 30, 2024; FY2024-25 means the period July 1, 2024, through June 30, 2025; FY2025-26 means the period July 1, 2025, through June 30, 2026; and FY2026-27 means the period July 1, 2026, through June 30, 2027.

Sec. 2. APPROPRIATION LANGUAGE.

There are hereby appropriated, for FY2023-24 and FY2024-25, 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, and state aid, except as otherwise appropriated.

Sec. 3. UNEXPENDED BALANCES AND CERTIFIED ENCUMBRANCES.

All General Fund appropriations existing on June 30, 2023, in excess of expended and certified encumbrance amounts are hereby lapsed unless otherwise provided. All Cash Fund and Revolving Fund appropriations existing on June 30, 2023, in excess of expended and certified encumbrance amounts are hereby lapsed unless otherwise expressly provided. All certified encumbrance amounts on June 30, 2023, and June 30, 2024, are hereby reappropriated for FY2023-24 and

FY2024-25, respectively, which amounts shall be in addition to the amounts shown in this act.

Sec. 4. REAPPROPRIATION OF BALANCE, FY2023-24 to FY2024-25.

In addition to the appropriations set forth in this act, there are hereby reappropriated all unexpended appropriation balances existing on June 30, 2024, for FY2024-25, to the respective agencies, programs, and funds listed in this act, except as otherwise provided in this act.

Sec. 5. There are hereby reappropriated for each agency, program, and fund for FY2023-24 and FY2024-25, 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 Eighth Legislature, First or Second Session.

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 section 7 of this act.

Sec. 7. 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 FY2024-25 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 FY2023-24 shall be increased by certified encumbrance amounts from FY2022-23 for permanent and temporary salaries and per diems. The limitation on expenditures for permanent and temporary salaries and per diems for FY2024-25 shall be increased by certified encumbrance amounts from FY2023-24 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. 8. 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. 9. AGENCY NO. 3 – LEGISLATIVE COUNCIL

Program No. 123 - Clerk of the Legislature

	FY2023-24	FY2024-25
CASH FUND	-0-	55,000
PROGRAM TOTAL	-0-	55,000

Sec. 10. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

Program No. 25 - Education, Administration, and Support

	FY2023-24	FY2024-25
GENERAL FUND	-0-	231,066
CASH FUND	-0-	100,000
PROGRAM TOTAL	-0-	331,066
SALARY LIMIT	-0-	196,457

Sec. 11. AGENCY NO. 15 – BOARD OF PARDONS AND BOARD OF PAROLE

Program No. 358 - Board of Parole

	FY2023-24	FY2024-25
GENERAL FUND	-0-	150,000
PROGRAM TOTAL	-0-	150,000

SALARY LIMIT	-0-	220,120
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Sec. 12. AGENCY NO. 16 – DEPARTMENT OF REVENUE

Program No. 108 - Homestead Exemption

	FY2023-24	FY2024-25
GENERAL FUND	-0-	2,000,000
PROGRAM TOTAL	-0-	2,000,000

There is included in the appropriation to this program for FY2024-25 \$2,000,000 General Funds for state aid, which shall only be used for such purpose.

Sec. 13. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 250 - Juvenile Services Operations

	FY2023-24	FY2024-25
SALARY LIMIT	-0-	500,000

Sec. 14. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 344 - Children's Health Insurance

	FY2023-24	FY2024-25
GENERAL FUND	-0-	6,000,000
CASH FUND	-0-	3,000,000
FEDERAL FUND est.	-0-	14,300,000
PROGRAM TOTAL	-0-	23,300,000

There is included in the appropriation to this program for FY2024-25 \$6,000,000 General Funds, \$3,000,000 Cash Funds, and \$14,300,000 Federal Funds estimate for state aid, which shall only be used for such purpose.

Sec. 15. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 354 - Child Welfare Aid

	FY2023-24	FY2024-25
GENERAL FUND	-0-	15,000,000
PROGRAM TOTAL	-0-	15,000,000

There is included in the appropriation to this program for FY2024-25 \$15,000,000 General Funds for state aid, which shall only be used for such

purpose.

Sec. 16. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 365 - Mental Health Operations

	FY2023-24	FY2024-25
GENERAL FUND	-0-	4,500,000
PROGRAM TOTAL	-0-	4,500,000
SALARY LIMIT	-0-	6,300,000

Sec. 17. AGENCY NO. 41 – STATE REAL ESTATE COMMISSION

Program No. 77 - Enforcement of Standards - Real Estate

	FY2023-24	FY2024-25
CASH FUND	-0-	67,845
PROGRAM TOTAL	-0-	67,845
SALARY LIMIT	-0-	58,925

Sec. 18. AGENCY NO. 65 – DEPARTMENT OF ADMINISTRATIVE SERVICES

Program No. 594 - State Insurance

	FY2023-24	FY2024-25
CASH FUND	-0-	100,000
PROGRAM TOTAL	-0-	100,000

Sec. 19. AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

Program No. 152 - Community College Levy Reduction

	FY2023-24	FY2024-25
CASH FUND est.	-0-	6,822,827
PROGRAM TOTAL	-0-	6,822,827

There is included in the appropriation to this program for FY2024-25 \$6,822,827 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. 20. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

Program No. 41 - Administration of Retirement Systems and Deferred

Compensation

	FY2023-24	FY2024-25
SALARY LIMIT	-0-	41,182

Sec. 21. Section 90-562, Reissue Revised Statutes of Nebraska, is amended to read:

90-562 AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 348 - Medical Assistance

	FY2023-24	FY2024-25
GENERAL FUND	1,000,583,595	1,059,760,230
CASH FUND	133,894,141	72,117,244
FEDERAL FUND est.	2,429,949,804	2,038,851,129
PROGRAM TOTAL	3,564,427,540	3,170,728,603

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 FY2023-24 \$1,000,583,595 General Funds, \$133,894,141 Cash Funds, and \$2,429,949,804 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2024-25 \$1,059,760,230 General Funds, \$72,117,244 Cash Funds, and \$2,038,851,129 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 FY2023-24 \$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 FY2024-25 \$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 FY2023-24 and FY2024-25 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.

There is included in the amount shown as aid for this program for FY2023-24 \$-0- General Funds and \$-0- Federal Funds and for FY2024-25 \$2,510,597 General Funds and \$4,466,385 Federal Funds for pharmacy dispensing fees for independent pharmacies.

There is included in the amount shown as aid for this program for FY2023-24 \$-0- General Funds and \$-0- Federal Funds and for FY2024-25 \$3,054,187 General Funds and \$5,611,661 Federal Funds to increase reimbursement rates for dental services provided under the Medical Assistance Act by twelve and one-half percent for fiscal year 2024-25.

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 FY2023-24 and FY2024-25 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 FY2023-24 and FY2024-25 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.

It is the intent of the Legislature that the Department of Health and Human Services provide monthly status reports electronically to the Clerk of

the Legislature and the Legislative Fiscal Analyst on medicaid expansion. The department shall include in the report information on policy decisions on services, community engagement, wellness requirements, and rate setting.

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 FY2023-24 (\$186,851,595 General Funds and \$262,499,923 Federal Funds) and \$449,351,518 for FY2024-25 (\$186,031,528 General Funds and \$263,319,990 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 shall file a report electronically with the Legislative Fiscal Analyst and the Clerk of the Legislature no later than August 1, 2023, on how the inflation factor was calculated for FY2023-24 rates and no later than August 1, 2024, on how the inflation factor was calculated for FY2024-25 rates.

The department 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, 2025, 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.

Sec. 22. Laws 2023, LB814, section 150, is amended to read:

Sec. 150. AGENCY NO. 33 – GAME AND PARKS COMMISSION

Program No. 549 - Parks - Administration and Operation

	FY2023-24	FY2024-25
GENERAL FUND	7,600,662	2,816,945
CASH FUND	26,263,407	31,847,402
FEDERAL FUND est.	50,000	50,000
PROGRAM TOTAL	33,914,069	34,714,347
SALARY LIMIT	16,671,683	17,419,947

Sec. 23. Laws 2024, LB1087A, section 2, is amended to read:

Sec. 2. There is hereby appropriated (1) \$617,500,000 from the Hospital Quality Assurance and Access Assessment Fund, \$15,000,000 from the Medicaid Managed Care Excess Profit Fund, and \$1,450,000,000 from federal funds for FY2024-25 and (2) \$632,500,000 from the Hospital Quality Assurance and Access Assessment Fund and \$1,450,000,000 from federal funds for FY2025-26 to the Department of Health and Human Services, for Program 348, to aid in carrying out the provisions of Legislative Bill 1087, One Hundred Eighth Legislature, Second Session, 2024.

There is included in the appropriation to this program for FY2024-25 \$632,500,000 Cash Funds and \$1,450,000,000 federal funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2025-26 \$632,500,000 Cash Funds and \$1,450,000,000 federal funds for state aid, which shall only be used for such purpose.

No expenditures for permanent and temporary salaries and per diems for state employees shall be made from funds appropriated in this section.

Sec. 24. Laws 2024, LB1329A, section 6, is amended to read:

Sec. 6. The State Treasurer shall transfer \$2,000,000 from the State Department of Education Improvement Grant Fund to the Education Future Fund on or before June 30, 2025, on such dates and in such amounts as directed by the budget administrator of the budget division of the Department of Administrative Services.

Sec. 25. Laws 2024, LB1412, section 53, is amended to read:

Sec. 53. AGENCY NO. 13 – STATE DEPARTMENT OF EDUCATION

Program No. 158 - Education Aid

	FY2023-24	FY2024-25
GENERAL FUND	1,295,931,925	1,276,856,451
CASH FUND	347,683,506	406,837,413
FEDERAL FUND est.	329,782,926	331,901,676
PROGRAM TOTAL	1,973,398,357	2,015,595,540

There is included in the appropriation to this program for FY2023-24

\$1,295,931,925 General Funds, \$347,683,506 Cash Funds, and \$329,782,926 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2024-25 \$1,276,856,451 General Funds, \$406,837,413 Cash Funds, and \$331,901,676 Federal Funds estimate for state aid, which shall only be used for such purpose.

There is included in the amount shown for FY2023-24 \$1,028,056,655 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 FY2024-25 \$1,009,486,638 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 FY2023-24 \$112,353,248 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 FY2024-25 \$112,309,502 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 appropriation to this program for FY2023-24 \$505,407 General Funds for state aid for the purpose of meeting the Maintenance of Equity requirement for federal American Rescue Plan Elementary and Secondary School Emergency Relief Funds, which shall only be used for such purpose.

There is included in the amount shown for this program \$235,724,424 General Funds and \$226,580,280 Cash Funds provided as state aid for FY2023-24 for special education reimbursement. There is included in the amount shown for this program \$235,724,424 General Funds and \$273,565,676 Cash Funds provided as state aid for FY2024-25 for special education reimbursement.

There is included in the amount shown for this program \$1,465,500 General Funds provided as state aid for FY2023-24 and \$1,465,500 General Funds provided as state aid for FY2024-25 to carry out the provisions of subsection (2) of section 79-734.

There is included in the amount shown for this program \$10,161,395 General Funds provided as state aid for FY2023-24 and \$10,161,395 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$3,170,927 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$281,654 General Funds provided as state aid for FY2024-25 for distance education aid to educational service units.

There is included in the amount shown for this program \$617,898 General Funds provided as state aid for FY2023-24 and \$617,898 General Funds provided as state aid for FY2024-25 for the school breakfast program.

There is included in the amount shown for this program \$392,032 General Funds provided as state aid for FY2023-24 and \$392,032 General Funds provided as state aid for FY2024-25 for the school lunch program.

There is included in the amount shown for this program \$90,000 General Funds provided as state aid for FY2023-24 and \$90,000 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$214,664 General Funds provided as state aid for FY2024-25 for adult basic education programs.

There is included in the amount shown for this program \$750,000 General Funds provided as state aid for FY2023-24 and \$750,000 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$3,619,357 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$7,500,000 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$100,000 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$69,000 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$400,000 General Funds provided as state aid for FY2024-25 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 FY2023-24 and \$470,000 General Funds provided as state aid for FY2024-25 for learning community aid.

There is included in the amount shown for this program \$2,342,962 General Funds provided as state aid for FY2023-24 and \$2,342,962 General Funds provided as state aid for FY2024-25 for programs for learners with high ability.

There is included in the amount shown for this program for FY2023-24 \$4,809,040 Cash Funds 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, 2023. Each school district shall receive no less than \$7,500. There is included in the amount shown for this program for FY2024-25 \$4,809,040 Cash Funds 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, 2023. Each school district shall receive no less than \$7,500.

There is included in the amount shown for this program for FY2023-24 \$150,000 Cash Funds as state aid, to be evenly distributed between the career education student organizations. There is included in the amount shown for this program for FY2024-25 \$150,000 Cash Funds as state aid, to be evenly distributed between the career education student organizations.

Sec. 26. Laws 2024, LB1412, section 69, is amended to read:

Sec. 69. AGENCY NO. 25 – DEPARTMENT OF HEALTH AND HUMAN SERVICES

Program No. 347 - Public Assistance

	FY2023-24	FY2024-25
GENERAL FUND	66,018,454	61,018,454
CASH FUND	4,160,000	5,360,000
FEDERAL FUND est.	162,207,325	152,207,325
PROGRAM TOTAL	232,385,779	218,585,779

There is included in the appropriation to this program for FY2023-24 \$66,018,454 General Funds, \$4,160,000 Cash Funds, and \$162,207,325 Federal Funds estimate for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2024-25 \$61,018,454 General Funds, \$5,360,000 Cash Funds, and \$152,207,325 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 FY2023-24 \$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 FY2024-25 \$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 FY2023-24

\$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. 27. Laws 2024, LB1412, section 110, is amended to read:

Sec. 110. AGENCY NO. 85 – PUBLIC EMPLOYEES RETIREMENT BOARD

Program No. 515 - Public Employees Retirement

	FY2023-24	FY2024-25
GENERAL FUND	60,972,169	65,329,591
PROGRAM TOTAL	60,972,169	65,329,591

There is included in the appropriation to this program for FY2023-24 \$45,821,148 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 FY2024-25 \$47,734,715 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 FY2023-24 \$9,763,099 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 FY2024-25 \$10,341,416 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 FY2023-24 \$4,092,005 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 FY2024-25 \$7,253,460 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 FY2023-24

\$1,295,917 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 FY2024-25 \$-0- 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 FY2023-24 and FY2024-25.

Sec. 28. Original section 90-562, Reissue Revised Statutes of Nebraska; Laws 2023, LB814, section 150; Laws 2024, LB1087A, section 2; Laws 2024, LB1329A, section 6; and Laws 2024, LB1412, sections 53, 69, and 110, are repealed.

Sec. 29. Since an emergency exists, this act takes effect when passed and approved according to law.

PRESIDENT OF THE LEGISLATURE

*THIS IS TO CERTIFY that the within LB 260 was passed by the One Hundred Ninth
Legislature of Nebraska at its First Session on the day
of 20.....*

CLERK OF THE LEGISLATURE

Approved:

..... 20....., o'clockM.

GOVERNOR