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October 22, 2007

Mr. Gerry Oligmueller
State Budget Administrator
State Capitol, Room 1320
Lincoln, NE 68509

Dear Mr. Oligmueller:

NPERS is requesting increased funding authority and increased PSL for two new FTE employees. We need an additional auditor position and an additional retirement specialist. The funds to pay for this request would come from plan member assets and not from the general fund.

I have been at NPERS since January and have had nine months to analyze the agency. The agency is responsible for eight retirement plans with approximately 100,000 members and plan assets of \$8 billion. We administer a very complex system with each plan having different rules of participation, contributions and distribution options. We are responsible for processing member records from enrollment, throughout employment and upon retirement, resignation or death. We are also responsible for monitoring the employers (schools, counties, health districts, judges, patrol and State) who submit the member records and contributions. We have tremendous legal and fiduciary liability for maintaining the security and accuracy of our plan information.

In 2005, the 7% School Compensation cap was passed. This law created an increased workload for our benefits staff and we were not given any new staff to handle this. In 2007, the State Patrol Drop Plan was passed and we will be implementing it by September 2008. This will take more time and resources that we do not presently have. Also in 2007, we were asked to conduct a Law Enforcement survey. We were reimbursed for print and postage expense, but not for the 320 hours of staff time devoted to this project. Each year as the statutes change, we must adapt to the new legislation requiring greater demands on our staff time and resources.

NPERS has a number of deficiencies that have been identified in past financial audits by the State Auditor (APA). There was also a Legislative Performance Audit conducted of the agency last year. In evaluating the agency, it is my conclusion that we do not have adequate staffing to overcome these deficiencies. We currently have 49 FTE employees consisting of fifteen benefit-retirement specialists staff, nine data services employees, five information technology staff, three education services staff, five accounting staff, two administrative staff, one internal auditor, one audit associate, a legal counsel, four managers, a deputy director and a director. We have one IT manager position that we are in the process of converting to an auditor position.

All of our plans except the deferred compensation plan (DCP) are audited by the APA each year. This year the auditors have been here the entire year because of a special audit of the record keeping services. It is an overwhelming drain on our time and resources. The audit points continue to multiply because we do not have the time or staff necessary to correct the audit points before the next audit begins. The APA continues to expand their audits beyond general financial audits to include policies and performance issues. The audit demands have become so burdensome that the board and I agree that we will never resolve the audit issues with the current staffing levels.

Gerry Oligmueller
October 22, 2007
Page 2

While the PIONEER IT system has greatly improved the agency's technology capabilities, it has some inadequacies. During the initial system implementation, formulas were incorrectly input into the system. This has caused problems with our purchase of service, repayment of refunds, interest calculations and COLA payments. These problems need to be corrected and will take staff time to review and recalculate these benefits.

The agency changed record keepers last year and this created approximately 1100 account errors in the State and County plans. These are not simple errors and take considerable research because of transaction timing and market values involved in the calculations. We are working on reconciling these accounts; however it is taking a long time because we do not have sufficient staff to devote to this project. Our internal auditor, who is in charge of the reconciliation project, is also responsible for working with the APA on the State and County audit. The APA demands a great deal of her time responding to their requests. The State and County audit will be over in a few weeks, but the APA has already started the School Judges and Patrol audit.

Because our internal auditor is performing other duties, she is unable to do the job she was hired to do. If we have additional audit staff responding to audit requests, the internal auditor will be able to institute policies and procedures that will help prevent the types of problems with which we are dealing.

In July, we began a new technology project to upgrade our current system. This means that we will be implementing various phases of the new technology development, validating and testing these processes, while trying to maintain our present work load. This by itself would be a huge undertaking for our staff without all of our other challenges.

The total cost of the two new employees (salaries, benefits, expenses) is approximately \$115,000 for FY 2007-08 and \$105,000 for FY 2008-09. Please see the attached forms for a detailed summary of the costs. We are also submitting deficit requests to hire a legal firm to prepare our IRS Determination Letters, a CPA consulting firm to assist the agency with our reconciliation and audit issues, and an actuary firm to perform an actuarial audit.

Thank you for your consideration of our request. If you have any questions, please contact me.

Sincerely,

A handwritten signature in cursive script that reads "Phyllis G. Chambers".

Phyllis G. Chambers
Director

Enclosures

Form Number 500

Agency Adjustment Summary

State of Nebraska - Administrative Services - Budget Division

	PAGE NUMBER	85-1
	CODE & DESCRIPTION	
AGENCY	85 NPERS	

EXPENDITURE ACCOUNT	ADJUSTMENTS	
	2007-2008	2008-2009
Permanent F.T.E. Positions		
511100 Permanent Salaries - Wages	61,834	61,834
511200 Temporary Salaries - Wages		
511600 Per Diem Payments		
511900 Supplemental (One-time payments)		
All Other Salaries		
Sub-Total Salaries	61,834	61,834
515100 Retirement Plans Expense	4,627	4,627
515200 OASDI Expense	4,731	4,731
515400 Life and Accident Insurance Expense	46	46
515500 Health Insurance Expense	33,888	33,888
All Other Personal Services	30	30
Sub-Total Benefits	43,322	43,322
510000 Personal Services	105,156	105,156
520000 Operating Expenses		
541100 Auditor Services	25,000	48,500
541700 Legal		35,000
583000 Furniture & Office Equipment	10,000	
570000 Travel Expenses		
580000 Capital Outlay		
590000 Government Aid		294,947
Total Expense	140,156	483,603
Means of Financing		
General Fund		294,947
Cash Fund	140,156	188,656
Federal Fund		
Revolving Fund		
Total Funding	140,156	483,603

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

State of Nebraska – Administrative Services – Budget Division

	CODE	DESCRIPTION
AGENCY	85	Actuarial Audit
PROGRAM	041	
REQUEST	01	

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A. Request for Agency 85, program 041 Audit of Actuarial 2007 Valuations and Assumptions for all five of the plans administered by NPERS. Work would be completed in 2008.
- B. The Government Finance Officers Association (GFOA) recommends and the industry standard is that an actuarial audit is completed every 10 years. The purpose of such a review is to provide an independent critique of the reasonableness of the actuarial methods and assumptions in use and the resulting actuarially computed contributions and liabilities. While the standard is 10 years the practice of conducting this type of study is generally 5 years. The last time an actuarial audit was conducted for the NPERS plans was in 1998. In order to keep up with best practices this study should be done during this coming year. This also would likely be an issue with the Auditor of Public Accounts office if it were not completed.
- C. Conducting this audit would bring the NPERS plans in line with the industry standards and provide legislators, plan members and the agency assurance that our annual actuarial valuations are being completed correctly. NPERS has received an informal cost estimate of \$48,500 from Milliman, Inc. in Omaha, NE.
- D. Statutory change required: Appropriation Bill LB321 increase in spending authority of cash funds for \$48,500, program 041 FY2008-09.

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

CODE & DESCRIPTION

AGENCY	85 Actuarial Audit Expenses
PROGRAM	41
REQUEST	1

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions	49.0	49.0		
511100 Permanent Salaries - Wages	1,834,139	1,877,825		
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
Sub-Total Salaries	1,834,139	1,877,825	0	0
515100 Retirement Plans Expense	129,474	129,474		
515200 OASDI Expense	140,311	140,311		
515400 Life and Accident Insurance Expense	1,000			
515500 Health Insurance Expense	261,834			
All Other Personal Services	47,776			
Sub-Total Benefits	580,395	269,785	0	0
510000 Personal Services	2,414,534	2,147,610	0	0
520000 Operating Expenses	3,485,232	3,795,842		
541100 Auditor Services	158,106	158,106		48,500
570000 Travel Expenses	56,368	56,368		
580000 Capital Outlay	5,588,164	2,633,268		
590000 Government Aid				
Total Expense	11,702,404	8,791,194	0	48,500
Means of Financing				
General Fund				
Cash Fund	11,702,404	8,791,194		48,500
Federal Fund				
Revolving Fund				
Total Funding	11,702,404	8,791,194	0	48,500

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

	CODE	DESCRIPTION
AGENCY	85	Plan Determination Letters
PROGRAM	041	
REQUEST	02	

State of Nebraska – Administrative Services – Budget Division

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A. Request for Agency 85, program 041 Plan Determination Letters.
- B. The IRS issues Plan Determination Letters indicating that the plan complies with applicable provisions of federal law. Plan Determination Letters were last issued to NPERS in 2004 and did not include provisions of EGTERA nor the Pension Protection Act. The IRS schedule of applications for determination letters places government plans in group “C” of the five-year filing cycle. Group “C” applications must be made from February 1, 2008 through January 31, 2009.
- C. The deficit request includes the IRS application fee of \$1,000 and the professional legal services of \$5,000 needed per plan. The deficit request also includes a Private Letter Ruling on our Deferred Compensation Plan that the Auditor of Public Accounts believes we should obtain. Total request \$35,000.
- D. Statutory change required: Appropriation Bill LB321 increase in spending authority of cash funds for \$35,000 program 041 FY2008-09.

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

PAGE NUMBER 85-5

CODE & DESCRIPTION

AGENCY 85 Plan Determination Letters

PROGRAM 41

REQUEST 2

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions	49.0	49.0		
511100 Permanent Salaries - Wages	1,834,139	1,877,825		
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
Sub-Total Salaries	1,834,139	1,877,825	0	0
515100 Retirement Plans Expense	129,474	129,474		
515200 OASDI Expense	140,311	140,311		
515400 Life and Accident Insurance Expense	1,000	1,000		
515500 Health Insurance Expense	261,834	261,834		
All Other Personal Services	47,776	47,776		
Sub-Total Benefits	580,395	580,395	0	0
510000 Personal Services	2,414,534	2,458,220	0	0
520000 Operating Expenses	3,639,488	3,639,488		
541700 Legal	3,850	3,850		35,000
570000 Travel Expenses	56,368	56,368		
580000 Capital Outlay	5,588,164	2,633,268		
590000 Government Aid				
Total Expense	11,702,404	8,791,194	0	35,000
Means of Financing				
General Fund				
Cash Fund	11,702,404	8,791,194		35,000
Federal Fund				
Revolving Fund				
Total Funding	11,702,404	8,791,194	0	35,000

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

	CODE	DESCRIPTION
AGENCY	85	Staffing Increase - Auditor
PROGRAM	041	
REQUEST	03	

State of Nebraska – Administrative Services – Budget Division

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A. Request for Agency 85, program 041 Staffing Increase of FTE & PSL for one Auditor position.
- B. The spending authority increase request includes salary, benefits and office & computer equipment needed for an additional FTE. Please see attached letter from Phyllis Chambers NPERS Director to Gerry Oligmueller DAS Budget Administrator which outlines the rationale and reasons for this request.
- C. Granting an increase in FTE for an Auditor position will aid the agency in correcting audit points and other problems. Please note that NPERS is not requesting the Java Programmer position that was an original budget request. The agency no longer needs this position as we have contracted with the office of the CIO for programming services.
- D. Statutory change required: Appropriation Bill LB321 increase in spending authority of cash funds for \$\$61,711 FY2007-08 and \$56,711 FY2008-09. Included in these figures is a one time (FY2007-08) \$5,000 increase in operation expenses for office equipment, supplies and setup.

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

CODE & DESCRIPTION

AGENCY	85 Staffing Increase-Auditor
PROGRAM	41
REQUEST	3

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions	49.0	49.0	1.0	1.0
511100 Permanent Salaries - Wages	1,834,139	1,877,825	34,507	34,507
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
Sub-Total Salaries	1,834,139	1,877,825	34,507	34,507
515100 Retirement Plans Expense	129,474	129,474	2,582	2,582
515200 OASDI Expense	140,311	140,311	2,640	2,640
515400 Life and Accident Insurance Expense	1,000	1,000	23	23
515500 Health Insurance Expense	261,834	261,834	16,944	16,944
All Other Personal Services	47,776	47,776	15	15
Sub-Total Benefits	580,395	580,395	22,204	22,204
510000 Personal Services	2,414,534	2,458,220	56,711	56,711
520000 Operating Expenses	3,643,338	3,643,338		
583000 Furniture & Office Equipment			5,000	
570000 Travel Expenses	56,368	56,368		
580000 Capital Outlay	5,588,164	2,633,268		
590000 Government Aid				
Total Expense	11,702,404	8,791,194	61,711	56,711
Means of Financing				
General Fund				
Cash Fund	11,702,404	8,791,194	61,711	56,711
Federal Fund				
Revolving Fund				
Total Funding	11,702,404	8,791,194	61,711	56,711

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

	CODE	DESCRIPTION
AGENCY	85	Staffing Increase - Retirement Specialist I
PROGRAM	041	
REQUEST	04	

State of Nebraska – Administrative Services – Budget Division

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A. Request for Agency 85 program 041 Staffing Increase of FTE & PSL for one Retirement Specialist I position.
- B. The spending authority increase request includes salary, benefits and office & computer equipment needed for an additional FTE. Please see attached letter from Phyllis Chambers NPERS Director to Gerry Oligmueller DAS Budget Administrator which outlines the rationale and reasons for this request.
- C. Granting an increase in FTE for a Retire Specialist I position will aid the agency in retirement processing and correcting other problems. Please note that NPERS is not requesting the Java Programmer position that was an original budget request. The agency no longer needs this position as we have contracted with the office of the CIO for programming services.
- D. Statutory change required: Appropriation Bill LB321 increase in spending authority of cash funds for \$\$53,445 FY2007-08 and \$48,445 FY2008-09. Included in these figures is a one time (FY2007-08) \$5,000 increase in operation expenses for office equipment, supplies and setup

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

PAGE NUMBER 85-9

CODE & DESCRIPTION

AGENCY	85 Staffing Increase-
PROGRAM	41 Retirement Specialist I
REQUEST	4

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions	49.0	49.0	1.0	1.0
511100 Permanent Salaries - Wages	1,834,139	1,877,825	27,327	27,327
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
Sub-Total Salaries	1,834,139	1,877,825	27,327	27,327
515100 Retirement Plans Expense	129,474	129,474	2,045	2,045
515200 OASDI Expense	140,311	140,311	2,091	2,091
515400 Life and Accident Insurance Expense	1,000	1,000	23	23
515500 Health Insurance Expense	261,834	261,834	16,944	16,944
All Other Personal Services	47,776	47,776	15	15
Sub-Total Benefits	580,395	580,395	21,118	21,118
510000 Personal Services	2,414,534	2,458,220	48,445	48,445
520000 Operating Expenses	3,643,338	3,643,338		
583000 Office Furniture & Equipment			5,000	
570000 Travel Expenses	56,368	56,368		
580000 Capital Outlay	5,588,164	2,633,268		
590000 Government Aid				
Total Expense	11,702,404	8,791,194	53,445	48,445
Means of Financing				
General Fund				
Cash Fund	11,702,404	8,791,194	53,445	48,445
Federal Fund				
Revolving Fund				
Total Funding	11,702,404	8,791,194	53,445	48,445

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

	CODE	DESCRIPTION
AGENCY	85	Independent Accounting Firm Services
PROGRAM	041	
REQUEST	05	

State of Nebraska – Administrative Services – Budget Division

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A. Request for Agency 85 program 041 Services of an independent outside accounting firm.
- B. This engagement will be with BKD, LLP and independent accounting firm. The independent outside accounting firm will provide examination, accounting and advisory services to assist NPERS in participant accounting and reconciliation project related issues. The scope of this engagement is to review assumptions NPERS has provided in pursuing the reconciliation project. There will be provided some assistance with the reconciliation project, review pricing and distribution policies, provide assistance with a comprehensive response to the State of Nebraska Auditor of Public Accounts and assist with other audit and financial matters as needed.
- C. Providing this independent review will aid NPERS in completing this difficult project correctly and in a more expeditious manner.
- D. Statutory change required: Appropriation Bill LB321 increase in spending authority of cash funds for \$\$25,000 FY2007-08.

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

PAGE NUMBER 85-11

CODE & DESCRIPTION

AGENCY 85 Independent Accounting

PROGRAM 41 Firm Services

REQUEST 5

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions	49.0	49.0		
511100 Permanent Salaries - Wages	1,834,139	1,877,825		
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
Sub-Total Salaries	1,834,139	1,877,825	0	0
515100 Retirement Plans Expense	129,474	129,474		
515200 OASDI Expense	140,311	140,311		
515400 Life and Accident Insurance Expense	1,000			
515500 Health Insurance Expense	261,834			
All Other Personal Services	47,776			
Sub-Total Benefits	580,395	269,785	0	0
510000 Personal Services	2,414,534	2,147,610	0	0
520000 Operating Expenses	3,485,232	3,795,842		
541100 Auditor Services	158,106	158,106	25,000	0
570000 Travel Expenses	56,368	56,368		
580000 Capital Outlay	5,588,164	2,633,268		
590000 Government Aid				
Total Expense	11,702,404	8,791,194	25,000	0
Means of Financing				
General Fund				
Cash Fund	11,702,404	8,791,194	25,000	0
Federal Fund				
Revolving Fund				
Total Funding	11,702,404	8,791,194	25,000	0

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.

Program Adjustment Narrative

	CODE	DESCRIPTION
AGENCY	85	Retirement Plan Funding
PROGRAM	515	
REQUEST	01	

State of Nebraska – Administrative Services – Budget Division

Provide the following information: A) Description of Request; B) Rationale for Request; C) Impact of Request; and, D) Statutory Change if Required.

- A. Request for Agency 85, program 515 required changes to plan funding.
- B. In the School Retirement Plan we need to, by law, increase the amount appropriated for the Omaha School Retirement System and Nebraska School Retirement System by \$168,596 and \$517,510 respectively. This is for the 7/10ths of 1% of pay requirement outlined in Nebr. Statute 79-966.

For the State Patrol Plan this is a decrease in funding needed from what was appropriated in LB321. The State Patrol Plan additional contribution is estimated at \$422,000 rather than the original appropriation of \$813,159. This is a reduction of (\$391,159). This makes the total additional 515 program funding needs \$294,947. At this time it is estimated that there will be no further additional contribution needed above what was appropriated for the School or Judges Plans.

It is important to note that these are estimates and the final funding requirements for Program 515 will not be known until approximately November 19, 2007. At that time NPERS will provide a letter to the budget office with details of the funding requirements as has been done in the past.

- D. Statutory change required: Appropriation Bill LB321 net increase in funding for program 515 from the General Fund for FY2008-09 is \$294,947 (estimate at this time).

Form Number 520

Program Adjustment Request

State of Nebraska - Administrative Services - Budget Division

PAGE NUMBER 85-13

CODE & DESCRIPTION

AGENCY 85 NPERS

PROGRAM 515

REQUEST 1

EXPENDITURE ACCOUNT	APPROPRIATIONS		ADJUSTMENTS	
	2007-2008	2008-2009	2007-2008	2008-2009
Permanent F.T.E. Positions				
511100 Permanent Salaries - Wages				
511200 Temporary Salaries - Wages				
511600 Per Diem Payments				
511900 Supplemental (One-time payments)				
All Other Salaries				
Sub-Total Salaries	0	0	0	0
515100 Retirement Plans Expense				
515200 OASDI Expense				
515400 Life and Accident Insurance Expense				
515500 Health Insurance Expense				
All Other Personal Services				
Sub-Total Benefits	0	0	0	0
510000 Personal Services	0	0	0	0
520000 Operating Expenses				
570000 Travel Expenses				
580000 Capital Outlay				
590000 Government Aid		19,134,688		294,947
Total Expense	0	19,134,688	0	294,947
Means of Financing				
General Fund		19,134,688		294,947
Cash Fund				
Federal Fund				
Revolving Fund				
Total Funding	0	19,134,688	0	294,947

Note: In the blank lines under Operating Expenses, itemize individual line items that comprise a significant portion of the Total Operating Expenses.



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November 21, 2007

Mr. Gerry A. Oligmueller
State Budget Administrator
State Capitol, Room 1320
Lincoln, Nebraska 68509

Re: Adjusted Budget Request for FY 2008-2009 – Program 515

Dear Mr. Oligmueller:

We are increasing our Program 515 budget request for FY 2008-2009 based on the recent school salary reports and the annual results provided by our consulting actuary on the School, Judges and State Patrol Retirement Plans. This letter will replace and verify the amounts estimated on form 520, page 85-13 as submitted during the deficit budget process.

Included is a reduction in the amount requested to be appropriated to the State Patrol Plan by the State from \$813,159 to \$365,020 for a reduction of \$448,139.

In the School Retirement Plan we request to decrease the amount appropriated for the Omaha Public Schools Service Annuity by \$41,309 and increase the 7/10ths of 1% of pay for the Omaha School Retirement System by \$168,596. We would request an increase in the 7/10ths of 1% of pay for the Nebraska School Retirement System by \$517,510. There is not an "additional contribution requirement" for the School plan this year. Therefore, the net result for the School plan is an increase of \$644,797.

There is not an "additional contribution requirement" for the Judges Plan this year.

To summarize, our overall request for Program 515 should be increased by a total of \$196,658. The total Program 515 needs are \$19,331,346. Details on the figures for each plan are provided on the attached spreadsheet for your review. In addition, we will be forwarding final copies of the annual actuary reports for each of the School, Judges and State Patrol plans as soon as the printed copies arrive in our office. I believe you have a draft copy of the report already however if you need any more please let me know.

If you have any questions or would like further details, please feel free to contact me at 471-2056.

Sincerely,

Phyllis Chambers
Executive Director

cc: Lyn Heaton, Budget Analyst
Gary Bush, Budget Analyst
Kathy Tenopir, Fiscal Analyst

**NEBRASKA RETIREMENT SYSTEMS
PROGRAM 515**

	Appropriated for 08-09	Revised Request	Difference
SUB-PROGRAM 01 SCHOOL			
ADDITIONAL CONTRIBUTION REQUIREMENT	0	0	0
OMAHA SERVICE ANNUITY	684,803	643,494	(41,309)
COLA - STATE	5,639,235	5,639,235	0
COLA - OMAHA	973,301	973,301	0
7/10 OF 1% - STATE	8,873,791	9,391,301	517,510
7/10 OF 1% - OMAHA	1,741,313	1,909,909	168,596
TOTAL SUB PROG 01	17,912,443	18,557,240	644,797
SUB-PROGRAM 04 PATROL			
ADDITIONAL CONTRIBUTION REQUIREMENT	813,159	365,020	(448,139)
COLA	210,220	210,220	
LB 137	104,580	104,580	
TOTAL SUB PROG 04	1,127,959	679,820	(448,139)
SUB-PROGRAM 09 JUDGES			
ADDITIONAL CONTRIBUTION REQUIREMENT			
COLA	72,244	72,244	
TOTAL SUB PROG 09	72,244	72,244	0
SUB-PROGRAM 12 RETD SCHOOL	22,042	22,042	
SUB-PROGRAM 13 LEGAL EXPENSES	0	0	
TOTAL PROGRAM 515	19,134,688	19,331,346	196,658