

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2023-24		FY 2024-25	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$2,156,105		\$4,460,891	
CASH FUNDS	\$105,447		\$220,538	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$2,261,552		\$4,681,429	

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 799 on July 1, 2023, would change the Chief Justice and the judges of the Supreme Court salaries to \$214,300.63. On July 1, 2024, the salaries of the Chief Justice and the judges of the Supreme Court would be \$231,444.68.

Expenditures:

LB 799 provides for an 8% increase on July 1, 2023 and July 1, 2024. Nebraska Workers' Compensation Court states that if the Supreme Court judges receive an increase in salary their agency also receives one. The Workers' Compensation Court Judges will have an increase in benefits for FICA and Medicare Surcharge for the additional salary amount.

LB 799 increases the salaries of the Supreme Court judges by 8% each year. The Supreme Court judges' salaries would be adjusted as by a total of \$2,156,105 for fiscal year 23-24 and \$4,460,891 for fiscal 24-25.

General Fund impact:	<u>FY23-24</u>	<u>FY24-25</u>
Supreme	116,115	240,338
Court of Appeals	94,696	195,954
District/Separate Juvenile Court	1,076,602	2,227,514
County Court	868,692	1,797,085

There is no basis to disagree with this estimate at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 799	AM:	AGENCY/POLT. SUB: Nebraska Supreme Court (005)
REVIEWED BY: Joe Wilcox	DATE: 02/28/2023	PHONE: (402) 471-4178
COMMENTS: LB 799 increases the annual Salaries of Supreme Court Judges to \$214,300.63. on July 1, 2023 and to \$231,444.68 on July 1, 2024 (an effective annual increase of 8% each year). By statute, all other Judges' salaries are based on the salaries set for the Supreme Court Judges. No disagreement with the Nebraska Supreme Court estimate of Potential Fiscal impact to the Agency from LB 799.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 799	AM:	AGENCY/POLT. SUB: Nebraska Workers' Compensation Court (037)
REVIEWED BY: Joe Wilcox	DATE: 01/27/2023	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Workers' Compensation Court estimate of Potential Fiscal impact to the Agency from LB 799.		

Please complete ALL (5) blanks in the first three lines.

2023

LB⁽¹⁾ 799

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 2/28/2023 Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	See below		See below	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB799 increases the salaries of Supreme Court judges by 8% each year of the next biennium. By amending this statute, the salaries of all judges are adjusted accordingly.

General Fund impact:

	<u>FY23-24</u>	<u>FY24-25</u>
Supreme Court	116,115	240,338
Court of Appeals	94,696	195,954
District/Separate Juvenile Court	1,076,602	2,227,514
County Court	868,692	1,797,085
Total	2,156,105	4,460,891

Note: Impact does not include additional judgeship established in LB81, 2023.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24 EXPENDITURES</u>	<u>2024-25 EXPENDITURES</u>
	<u>23-24</u>	<u>24-25</u>		
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

Please complete ALL (5) blanks in the first three lines.

2023

LB⁽¹⁾ 799

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Workers' Compensation Court

Prepared by: ⁽³⁾ Jill Schroeder/Deb Bandiola Date Prepared: ⁽⁴⁾ January 25, 2023 Phone: ⁽⁵⁾ (402) 471-3602

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2023-24</u>		<u>FY 2024-25</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS	\$105,447.09		\$220,538.22	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>\$105,447.09</u>		<u>\$220,538.22</u>	

Explanation of Estimate:

As provided in Neb. Rev. Stat. section 48-159, "...each judge of the Nebraska Workers' Compensation Court shall receive an annual salary of ninety-two and one-half percent of the salary set for the Chief Justice and judges of the Supreme Court..." If the Supreme Court judges receive an increase in salary, the Workers' Compensation Court judges also receive an increase. The "Benefits" increase stated below is for FICA and the Medicare Surcharge for the additional salary amount.

LB 799 provides for an 8% increase on July 1, 2023, and an 8% increase on July 1, 2024.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2023-24</u>	<u>2024-25</u>
	<u>23-24</u>	<u>24-25</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Workers' Compensation Court Judge	7	7	\$102,784.92	\$213,792.67
Benefits.....			\$2,662.17	\$6,745.55
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>\$105,447.09</u>	<u>\$220,538.22</u>