

PREPARED BY: Suzanne Houlden  
 DATE PREPARED: January 24, 2023  
 PHONE: 402-471-0057

**LB 426**

Revision: 00

**FISCAL NOTE**  
 LEGISLATIVE FISCAL ANALYST ESTIMATE

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2023-24</b>		<b>FY 2024-25</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	(\$197,280)		(\$197,280)	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	(\$197,280)		(\$197,280)	

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

LB 426 proposes a reduction in the number of judges on the Nebraska Workers' Compensation Court from seven judges to six judges. The amounts listed below represent the reduction in salary and benefits for one judge (Program 526). This would reduce salary expense by \$183,544.52 and benefits by \$13,735.48, for a total reduction of \$197,280. PSL is also \$183,544.52. These calculations are based on Fiscal Year 2023 amounts.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 426</b>	<b>AM:</b> AGENCY/POLT. SUB: <b>Department of Administrative Services – Risk Management Division (065)</b>	
REVIEWED BY: Joe Wilcox	DATE: 01/25/2023	PHONE: (402) 471-4178
COMMENTS: No basis to disagree with the Department of Administrative Services Risk Management Division estimate of No Fiscal Impact to the Agency from LB 426.		

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSE</b>		
<b>LB: 426 - Corrected</b>	<b>AM:</b> AGENCY/POLT. SUB: <b>Nebraska Workers' Compensation Court (037)</b>	
REVIEWED BY: Joe Wilcox	DATE: 01/23/2023	PHONE: (402) 471-4178
COMMENTS: Agree with the Nebraska Workers' Compensation Court corrected estimate of Potential Fiscal impact to the Agency from LB 426, which would reduce the number of Workers' Compensation Court Judges from 7 to 6.		

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

**2023**

**LB<sup>(1)</sup> 426**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Dept of Administrative Services (DAS) – Risk Management Division

Prepared by: <sup>(3)</sup> Allen D. Simpson Date Prepared: <sup>(4)</sup> 01/18/2023 Phone: <sup>(5)</sup> (402)471-4436

**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	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

**Explanation of Estimate:**

LB 426 reduces the number of workers' compensation judges from seven to six.

There is no fiscal impact to the Department of Administrative Services.

**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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

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

**2023**

**LB<sup>(1)</sup> 426 Corrected**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Workers' Compensation Court

Prepared by: <sup>(3)</sup> Jill Schroeder/Deb Bandiola Date Prepared: <sup>(4)</sup> January 20, 2023 Phone: <sup>(5)</sup> (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	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB 426 proposes a reduction in the number of judges on the Nebraska Workers' Compensation Court from seven judges to six judges. The amounts listed below represent the reduction in salary and benefits for one judge (Program 526). These calculations are based on Fiscal Year 2023 amounts.

**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	-1	-1	-\$183,544.52	-\$183,544.52
Benefits.....			-\$13,735.48	-\$13,735.48
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			-\$197,280.00	-\$197,280.00