

**FISCAL NOTE**

**LEGISLATIVE FISCAL ANALYST ESTIMATE**

Updated for amendments adopted through April 5, 2017.

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2017-18</b>		<b>FY 2018-19</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	270,061		480,090	
CASH FUNDS	11,294		22,455	
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>281,355</b>		<b>502,545</b>	

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

This bill, as amended, would change the salary of the Supreme Court judges. This change would also alter the salaries of the judges of the Court of Appeals, the District Court, the Separate Juvenile Court, the Workers Compensation Court, and the County Court as these salaries are a percent of the salary of the Supreme Court judges. This act becomes operative on July 1, 2017, and it has the emergency clause.

The amended bill will increase the salaries of the judges as follows:

COURT	No. of Judges	Salary			Percent to Supreme Court Judge's Salary	Percent Increase	
		Current July 1, 2016	Proposed July 1, 2017	Jan. 1, 2019			
Supreme	7	171,975	173,694	176,299	100.0%	1.00%	1.50%
Appeals	6	163,376	165,009	167,484	95.0%	1.00%	1.50%
District+Juvenile	67	159,077	160,667	163,077	92.5%	1.00%	1.50%
Workers' Comp	7	159,077	160,667	163,077	92.5%	1.00%	1.50%
County	58	154,777	156,325	158,669	90.0%	1.00%	1.50%

The impact of the salary increase by fund source is noted in the boxes at the top of this fiscal note.

<b>ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY &amp; POLT. SUB. RESPONSES</b>		
<b>LB: 647</b>	<b>AM: 290</b>	<b>AGENCY/POLT. SUB: Nebraska Workers Compensation Court (37)</b>
REVIEWED BY: Joe Wilcox	DATE: March 1 <sup>st</sup> , 2017	PHONE: (402) 471-4178
COMMENTS: No disagreement with the Nebraska Workers Compensation Court estimate of potential fiscal impact to the agency from AM 290 to LB 647, increasing Judges' Salaries.		

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

**2017**

**LB<sup>(1)</sup> 647 AM 290**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> Deb Bandiola Date Prepared: <sup>(4)</sup> 2/28/2017 Phone: <sup>(5)</sup> 402-471-6463

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	11,294	_____	22,455	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>11,294</u>	_____	<u>22,455</u>	_____

**Explanation of Estimate:**

As provided in 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..."

Therefore, if the Supreme Court judges receive an increase in salary, the Workers' Compensation Court judges also receive an increase. The benefits increase is for FICA and the Medicare Surcharge for the additional salary amount.

LB 647 AM 290 provides for a 1% increase in FY 2017-18 and a 1.5% increase on January 1, 2019 in FY 2018-19.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2017-18</u>	<u>2018-19</u>
	<u>17-18</u>	<u>18-19</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Workers' Compensation Court Judge	7	7	11,132	19,567
Benefits.....			162	2,888
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			11,294	22,455