

AM 1255

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	\$2,196,263		3,929,942	
CASH FUNDS	\$(116,934)		\$(43,087)	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$2,079,329		\$3,886,855	

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, Court of Appeals, County Courts, District Juvenile Courts salaries and Workers' Compensation Court.

Section 5 of AM 1255 adds an additional judge in District 9 Buffalo and Hall County.

Expenditures:

The Supreme Court states that the judges would have a General Fund impact as follows:

General Fund impact:

	<u>FY23-24</u>	<u>FY24-25</u>
Supreme Court	102,115	194,964
Court of Appeals	83,221	159,007
District/Separate Juvenile Court	946,258	1,807,806
County Court	763,611	1,458,726

Section 5 would add additional county court judge with the amounts being \$301,149 (FY23-24) and \$309,439 (FY24-25).

The Workers' Compensation Court due to LB 799 AM 1255 would have a reduction in the number of judges serving the Workers' Compensation Court from 7 to 6 and a reduction of expenditures for one judges' salaries. The reduction would be for \$(116,934) for FY 23-24 and \$(43,087) for FY24-25. The reduction offsets the salary increases for the remaining judges.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 799	AM: 1255	AGENCY/POLT. SUB: Nebraska Supreme Court (005)
REVIEWED BY: Joe Wilcox	DATE: 04/14/2023	PHONE: (402) 471-4178
COMMENTS: LB 799 increases Supreme Court Judges' Salaries by 8% per year in both FY 2023-24 and FY 2024-25. Senator DeBoer's Amendment – AM 1255 , changes the increases to 7% in FY 2023-24 and 6% in FY 2024-25. The Amendment also incorporates provisions of Senator Aguilar's LB 81 , which adds an additional County Court Judge in both Buffalo and Hall counties. No disagreement with the Nebraska Supreme Court estimate of Potential Fiscal impact to the Agency from LB 799, as amended by AM 1255.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 799 **AM: 1255** AGENCY/POLT. SUB: **Nebraska Workers' Compensation Court (037)**

REVIEWED BY: Joe Wilcox

DATE: 04/17/2023

PHONE: (402) 471-4178

COMMENTS: LB 799 increases Supreme Court Judges' Salaries by 8% per year in both FY 2023-24 and FY 2024-25. Judiciary Committee Amendment – AM 1255, changes the increase to 7% in FY 2023-24 and 6% in FY 2024-25. It also decreases the number of Judges on the Workers' Compensation Court from 7 to 6. No basis to disagree with the Nebraska Workers' Compensation Court estimate of Potential Fiscal impact to the Agency from LB 799, as amended by AM 1255.

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2023

LB⁽¹⁾ 799, AM1255

FISCAL NOTE

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

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 4/12/2023 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:

The following sections of LB799, as amended by AM1255, have a fiscal impact for the Supreme Court.

1. Section 1. Increase in judicial salaries.

General Fund impact:

	<u>FY23-24</u>	<u>FY24-25</u>
Supreme Court	102,024	194,964
Court of Appeals	83,221	159,007
District/Separate Juvenile Court	946,258	1,807,806
County Court	763,611	1,458,726
Total	1,895,114	3,620,503

2. Section 5. Additional county court judge.

Total General Fund impact:

FY23-24	301,149
FY24-25	309,439

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⁽¹⁾ 799 AM 1255

FISCAL NOTE

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

Prepared by: ⁽³⁾ Jill Schroeder/Deb Bandiola Date Prepared: ⁽⁴⁾ April 17, 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	-116,934		-43,087	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	-116,934		-43,087	

Explanation of Estimate:

LB 799 AM 1255 proposes (1) salary increases for judges, **and** (2) a reduction in the number of judges serving the Workers' Compensation Court from 7 to 6. The reduction in expenditures for one judge's salary and benefits (FICA) is greater than the amount of the proposed salary increases for 6 judges.

These calculations are based on salary increases for 6 judges based on a 7% increase for FY 2024 and a 6% increase for FY 2025.

The reduction in expenditures is the result of a reduction in the number of judges serving the court from seven to six. The reduction in benefits is for FICA.

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	6	6	-106,462	-35,761
Benefits.....			-10,472	-7,326
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			-116,934	-43,087