

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS			104,214	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS			104,214	

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

LB 217 provides for salary increases for the following constitutional officers in the following amounts.

Office	Current Salary	New Salary	Increase
Governor	\$105,000	\$126,000	\$21,000
Lt. Governor	\$75,000	\$90,000	\$15,000
Secretary of State	\$85,000	\$102,000	\$17,000
State Auditor	\$85,000	\$102,000	\$17,000
State Treasurer	\$85,000	\$102,000	\$17,000
Attorney General	\$95,000	\$114,000	\$19,000
Public Service Commissioner	\$75,000	\$90,000	\$15,000

These salary increases shall be in effect beginning January 8, 2015. The figure \$104,214 at the top of the page represent a six month impact of the salary and related benefit costs. Full year costs are shown below. A retirement match rate of 7.5% and a FICA rate of 7.65% are being utilized to calculate the benefit portion. The PSC commissioner's amounts reflect the totals for five commissioners.

Office	Increase	Retirement (7.5%)	FICA (7.65%)	Total
Governor	\$21,000	\$1,575	\$1,607	\$24,182
Lt. Governor	\$15,000	\$1,125	\$1,148	\$17,273
Secretary of State	\$17,000	\$1,275	\$1,301	\$19,576
State Auditor	\$17,000	\$1,275	\$1,301	\$19,576
State Treasurer	\$17,000	\$1,275	\$1,301	\$19,576
Attorney General	\$19,000	\$1,425	\$1,454	\$21,879
Public Service Commissioner	\$75,000	\$5,625	\$5,740	\$86,365

All of these salary and benefit expenditures are from General Funds. The total annual cost is projected to be: \$208,427. The six month figure for the table above is: \$104,214.

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 217	AM:	AGENCY/POLT. SUB: Attorney General
REVIEWED BY: David Spatz	DATE:	PHONE: 471-4179
COMMENTS: Concur, with agency analysis and revised estimate of increased expenditure fiscal impact.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 217	AM:	AGENCY/POLT. SUB: Auditor of Public Accounts (10)
REVIEWED BY: David Spatz	DATE: February 8, 2013	PHONE: 471-4179
COMMENTS: Concur, with Auditor of Public Accounts' analysis and estimate of increased expenditure fiscal impact.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 217	AM:	AGENCY/POLT. SUB: Governor (07)
REVIEWED BY: David Spatz	DATE: February 8, 2013	PHONE: 471-4179
COMMENTS: Concur, with Governor's analysis and estimate of increased expenditure fiscal impact.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 217	AM:	AGENCY/POLT. SUB: Public Service Commission
REVIEWED BY: David Spatz	DATE: February 11, 2013	PHONE: 471-4179
COMMENTS: Concur, with agency analysis and revised estimate of increased expenditure fiscal impact.		

ADMINISTRATIVE SERVICES-STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSES		
LB: 217	AM:	AGENCY/POLT. SUB: Secretary of State (09)
REVIEWED BY: David Spatz	DATE: February 8, 2013	PHONE: 471-4179
COMMENTS: Concur, with Secretary of State's analysis and estimate of increased expenditure fiscal impact.		

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

LB⁽¹⁾ 217 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Attorney General

Prepared by: ⁽³⁾ David Cookson Date Prepared: ⁽⁴⁾ 1-30-13 Phone: ⁽⁵⁾ 471-2687

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2013-14		FY 2014-15	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS			10,520.52	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS			10,520.52	

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

Increase AG's annual salary from \$95,000 to \$114,000.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2013-14	2014-15
	13-14	14-15	EXPENDITURES	EXPENDITURES
Attorney General		1		9,137.32
Benefits				1,383.20
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				10,520.52

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

2013

LB⁽¹⁾ 217 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ NE Auditor of Public Accounts

Prepared by: ⁽³⁾ Mary Avery Date Prepared: ⁽⁴⁾ 01/17/2013 Phone: ⁽⁵⁾ 402-471-3686

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	<u>\$9787</u>	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>_____</u>	<u>\$9787</u>	<u>_____</u>

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate: LB 217 as currently written would have the following fiscal impact to Agency 010 to account for the Salary Increase Jan 2015 – June 2015, State’s share retirement Increase Jan 2015 – June 2015, State’s share of FICA/Medicare Increase Jan 2015 – June 2015.

<u>Projected</u>	<u>Dec-14</u>	<u>Jan-15</u>	<u>Increase per Month</u>	<u>6 months Increase</u>
Monthly Salary	\$7,083.33	\$8,500.00	\$1,416.67	\$8,500.02
Retirement State	\$530.40	\$636.48	\$106.08	\$636.48
FICA-State	\$439.17	\$527.00	\$87.83	\$527.00
Medicare - State	\$102.71	\$123.25	\$20.54	\$123.25
Total	\$8,155.60	\$9,786.73	\$1,631.13	\$9,786.75

These increases would be needed in fiscal years after 2015.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14 EXPENDITURES</u>	<u>2014-15 EXPENDITURES</u>
	<u>13-14</u>	<u>14-15</u>		
State Auditor	<u>1</u>	<u>1</u>	_____	<u>\$8500</u>
Benefits.....	_____	_____	_____	<u>\$1287</u>
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	<u>\$9787</u>

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

2013

LB⁽¹⁾ 217 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Governor (Agency 07)

Prepared by: ⁽³⁾ Lauren Kintner Date Prepared: ⁽⁴⁾ January 19, 2013 Phone: ⁽⁵⁾ 471-2414

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	<u>11,413</u>	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>_____</u>	<u>11,413</u>	<u>_____</u>

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

Section 2 of the bill would increase the Governor's annual salary from the current \$105,000 to \$126,000, effective January 8, 2015. The Governor's salary is paid from General Funds.

For FY2014-2015, there would be a one-half year salary increase of \$10,500. In addition, retirement contributions would increase by \$451 and the FICA tax obligation would increase by \$462.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>

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

2013

LB⁽¹⁾ 217 FISCAL NOTE (Revised)

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Public Service Commission

Prepared by: ⁽³⁾ John Burvainis Date Prepared: ⁽⁴⁾ 2/8/13 Phone: ⁽⁵⁾ 471-0240

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	41,546	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>_____</u>	<u>41,546</u>	<u>_____</u>

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

The proposed bill increases Commissioners' salaries to \$90,000 annually effective January 8, 2015. For purposes of the fiscal note, the January of 2015 pay period was allocated based on the working days in the month, (using 77.27%), and the estimate includes FICA at 7.65% and retirement at 7.5%. The full fiscal year impact for FY 16 would be \$86,363.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Commissioner	_____	5.0	_____	36,080
Benefits.....	_____	_____	_____	5,466
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	<u>41,546</u>

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

2013

LB⁽¹⁾ 217 FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Secretary of State

Prepared by: ⁽³⁾ Suzie Hinzman Date Prepared: ⁽⁴⁾ 1-17-2013 Phone: ⁽⁵⁾ 402-471-2384

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2013-14</u>		<u>FY 2014-15</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	<u>9,787.75</u>	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>_____</u>	<u>0</u>	<u>9,787.75</u>	<u>0</u>

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

This bill would increase the salary of the Secretary of State from \$85,000 to \$102,000 effective January, 2015. Payroll taxes, included FICA and retirement would increase accordingly.

MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2013-14</u>	<u>2014-15</u>
	<u>13-14</u>	<u>14-15</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Secretary of State	_____	<u>1</u>	_____	<u>8,500.00</u>
Benefits.....	_____	_____	_____	<u>1,287.75</u>
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	<u>9,787.75</u>