

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2015-16		FY 2016-17	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	976,078		1,999,133	
CASH FUNDS	49,789		101,989	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	977,255		1,999,187	

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

This bill would change the salaries of Supreme Court judges. This change would also change 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. The bill has the emergency clause and becomes operative on July 1, 2015.

The following table illustrates the impact of this bill:

	No. of Judges	Salary			Percent to Supreme Court Judge's Salary	Percent Increase	
		Current July 1, 2014	Proposed July 1, 2015	Proposed July 1, 2016			
COURT							
Supreme	7	160,540	167,764	175,318	100.00%	4.50%	4.50%
Appeals	6	152,513	159,376	166,552	95.00%	4.50%	4.50%
District+Juvenile	67	148,500	155,182	162,169	92.50%	4.50%	4.50%
Workers' Comp	7	148,500	155,182	162,169	92.50%	4.50%	4.50%
County	58	144,486	150,988	157,786	90.00%	4.50%	4.50%
By Fund Source:							
General Fund			976,078	1,999,133			
Cash Fund			49,789	101,989			
Total			977,255	1,999,187			

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2015

LB⁽¹⁾ 297

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Workers' Compensation Court

Prepared by: ⁽³⁾ Deb Bandiola

Date Prepared: ⁽⁴⁾ 1/22/2015

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ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2015-16</u>		<u>FY 2016-17</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS				
CASH FUNDS	49,789		101,989	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>49,789</u>		<u>101,989</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.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2015-16</u>	<u>2016-17</u>
	<u>15-16</u>	<u>16-17</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Workers' Compensation Court Judge	7	7	46,767	95,654
Benefits.....			3,022	6,335
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			<u>49,789</u>	<u>101,989</u>