

Updated to reflect amendments adopted through May 5, 2009.

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *</b>				
	<b>FY 2009-10</b>		<b>FY 2010-11</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	434,057		878,967	
CASH FUNDS	22,315		45,187	
FEDERAL FUNDS				
OTHER FUNDS		600,000		600,000
<b>TOTAL FUNDS</b>	<b>456,372</b>	<b>600,000</b>	<b>924,154</b>	<b>600,000</b>

\*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

This bill, as amended, would change the salary of Supreme Court judges. This 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 amended bill that would increase the salaries of all judges by 2.5% each year.

The amended bill also makes changes to the judges' retirement fund. Beginning on July 1, 2009, until July 1, 2014, a judge shall contribute an additional one percent of his or her monthly compensation to the fund. The estimated impact is \$200,000 per year. Also, the Nebraska Retirement Fund for Judges fee is increased from \$5 to \$6 during the same time period. The estimated impact is \$400,000 per year.

The bill has the emergency clause.

The following table summarizes the expenditure impact of this amended bill:

Court	No. of Judges	Current Salary	Proposed Salary		Dollar Increase Amount		Salary as a Percent to Supreme Court
		July 2008	July 2009	July 2010	July 2009	July 2010	
Supreme	7	135,881	139,278	142,760	24,124	48,851	100.0%
Appeals	6	129,087	132,314	135,622	19,644	39,779	95.0%
District & Juvenile	66	125,690	128,832	132,053	210,395	426,049	92.5%
County	58	122,293	125,350	128,484	179,895	364,288	90.0%
Workers Compensation	7	125,690	128,832	132,053	22,315	45,187	92.5%
Fund Source:							
General					434,057	878,967	
Cash					22,315	45,187	
Total					456,372	924,154	

The *Dollar Increase Amount* in the above table includes a 1.45% Medicare Surcharge on the increased salary amounts.