

Revised due to amendments adopted through April 25, 2013.

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2013-14</b>		<b>FY 2014-15</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS	937,138		1,921,132	
CASH FUNDS	47,826		98,044	
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>984,964</b>		<b>2,019,176</b>	

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

LB306 amends the Judges' Retirement Act as follows.

1. Eliminates the July 1, 2014 sunset on the \$6 court fees. Current law provides for a return to \$5 court fees on July 1, 2014. The FY2014-15 cost avoidance to the State by eliminating the sunset is estimated by the Nebraska Public Employees Retirement System (NPERS) at \$556,156.
2. Eliminates the July 1, 2014 sunset on the additional 1% member contribution rate. The FY2014-15 cost avoidance to the State by eliminating the sunset is estimated at \$193,000.

LB306, as amended, would also 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. The bill has the emergency clause.

The bill would increase the judges' salary by five percent in 2013 and another five percent increase in 2014:

COURT	No. of Judges	Salary			Percent to Supreme Court Judge's Salary
		Current July 1, 2012	Proposed July 1, 2013	Proposed July 1, 2014	
Supreme	7	145,615	152,895	160,540	100.0%
Appeals	6	138,334	145,251	152,513	95.0%
District+Juvenile	67	134,694	141,428	148,500	92.5%
Workers' Comp	7	134,694	141,428	148,500	92.5%
County	58	131,053	137,606	144,486	90.0%
By Fund Source:					
General Fund			937,138	1,921,132	
Cash Fund			47,826	98,044	
<b>Total</b>			<b>984,964</b>	<b>2,019,176</b>	