

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 324** HLS 26RS 915  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> April 13, 2026	9:48 AM	<b>Author:</b> VILLIO
<b>Dept./Agy.:</b> Judiciary		
<b>Subject:</b> Judicial Salary Increases		<b>Analyst:</b> Daniel Druilhet

JUDGES EG +\$6,690,757 GF EX See Note Page 1 of 1  
 Provides relative to judicial salaries

Proposed law provides that the supplement paid pursuant to and authorized by Section 5 of Act 390 of the 2025 RS shall terminate 6/30/26, but shall be continued as a cost of living adjustment to salary effective 7/01/26; provides that on 7/01/26, after adjustment and subject to funding by the judiciary upon certification by the Supreme Court and Judicial Budgetary Control Board that the judiciary has sufficient funding reserves, the actual salary of the judges of the Supreme Court, courts of appeal, district courts, and the state-paid actual salary of the judges of the city and parish courts shall reflect the recommended cost of living adjustment and be increased by the amount recommended by the Judicial Compensation Commission reflecting a total increase of less than two percent for each year since the last increase as follows - \$12,129 for Supreme Court justices, \$11,431 for courts of appeal judges, \$10,723 for district court judges, and an amount for city and parish court judges that would increase their state-paid salary by the same percentage as district court judges; provides that on 7/01/27 and 7/01/28, subject to approval each July 1st by the Supreme Court and Judicial Budgetary Control Board, after a determination has been made regarding sufficiency of funding reserves, the actual salary of Supreme Court, courts of appeal, and district courts, and the state-paid actual salary of city and parish court judges shall be increase by 2.70% and 2.10%, respectively.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$6,690,757	\$11,482,211	\$13,905,802	\$15,516,289	\$15,516,289	\$63,111,348
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$4,791,455	\$2,423,591	\$1,610,486	\$0	\$0	\$8,825,532
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$11,482,212</b>	<b>\$13,905,802</b>	<b>\$15,516,288</b>	<b>\$15,516,289</b>	<b>\$15,516,289</b>	<b>\$71,936,880</b>

  

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed law will result in an increase of \$11.5 M in expenditures (\$6.7 M SGF and \$4.8 M in reserves) in the Louisiana Supreme Court, for cost of living adjustments to salaries (of judges of the Supreme Court, courts of appeal, district courts, and the state paid actual salary of the judges of the city courts and parish courts) by an amount recommended by the Judicial Compensation Commission reflecting a total increase of less than 2% for each year since the last increase, with increases to the actual salaries of judges of the Louisiana Supreme Court, courts of appeal, district courts, and the state-paid actual salary of judges of the city courts and parish courts by 2.7% in FY 28 and 2.1% in FY 29. The figures below assume that the Supreme Court will use its reserves (fund balance not encumbered or committed in the initial year of the increase) and seek additional appropriations of SGF for salary adjustments in subsequent fiscal years. The projected expenditures are as follows:

	SGF Costs				
Expenses	FY 27	FY 28	FY 29	FY 30	FY 31
Salary	\$4,926,520	\$ 8,447,940	\$10,232,439	\$11,409,696	\$11,409,696
Retirement	\$1,692,802	\$ 2,911,776	\$ 3,529,497	\$ 3,945,657	\$ 3,495,657
Medicare	\$ 71,435	\$ 122,495	\$ 143,866	\$ 160,936	\$ 160,936
<b>Total</b>	<b>\$6,690,757</b>	<b>\$11,482,211</b>	<b>\$13,905,802</b>	<b>\$15,516,289</b>	<b>\$15,516,289</b>

	Costs to LASC Reserves				
Expenses	FY 27	FY 28	FY 29	FY 30	FY 31
Salary	\$3,521,420	\$1,784,500	\$1,177,256	\$0	\$0
Retirement	\$1,218,974	\$ 617,721	\$ 416,160	\$0	\$0
Medicare	\$ 51,061	\$ 21,370	\$ 17,070	\$0	\$0
<b>Total</b>	<b>\$4,791,455</b>	<b>\$2,423,591</b>	<b>\$1,610,486</b>	<b>\$0</b>	<b>\$0</b>

	Total Overall Yearly Costs				
Expenses	FY 27	FY 28	FY 29	FY 30	FY 31
Salary	\$8,447,940	\$10,232,440	\$11,409,695	\$11,409,696	\$11,409,696
Retirement	\$2,911,776	\$ 3,529,497	\$ 3,945,657	\$ 3,945,657	\$ 3,945,657
Medicare	\$ 122,496	\$ 143,865	\$ 160,936	\$ 160,936	\$ 160,936
<b>Total</b>	<b>\$11,482,212</b>	<b>\$13,905,801</b>	<b>\$15,516,288</b>	<b>\$15,516,289</b>	<b>\$15,516,289</b>

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Patrice Thomas**  
 Deputy Fiscal Officer