

**LEGISLATIVE FISCAL OFFICE
Fiscal Note**



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

Date: April 26, 2026	4:53 PM	Author: VILLIO
Dept./Agy.: Judiciary		
Subject: Judicial Salary Increases		Analyst: Daniel Druilhet

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

Proposed law provides for the termination of the supplement paid to and authorized by Section 5 of Act 390 of the 2025 RS on 6/30/26; provides that effective 7/01/26, the supplement is to continue as a cost of living adjustment; requires effective 7/01/26, after the cost of living adjustment is implemented, upon certification by the Louisiana Supreme Court and Judiciary Budget Control Board that the judiciary has sufficient reserves to satisfy the obligation, the actual salary of the judges of the Louisiana Supreme Court, courts of appeal, and district courts and the state paid actual salary of the judges of the city courts 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 2% 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 judges of the city and parish courts that would increase the state-paid salary of the judges by the same percentage as district court judges.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$6,690,757	\$11,482,211	\$11,482,211	\$11,482,211	\$11,482,211	\$52,619,601
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$4,791,455			\$0	\$0	\$4,791,455
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$11,482,212	\$11,482,211	\$11,482,211	\$11,482,211	\$11,482,211	\$57,411,056

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
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

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 FY 27 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, 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 judges of the city and parish courts that would increase the state-paid salary of the judges by the same percentage as district court judges. 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	\$ 8,447,940	\$ 8,447,940	\$ 8,447,940
Retirement	\$1,692,802	\$ 2,911,776	\$ 2,911,776	\$ 2,911,776	\$ 2,911,776
Medicare	\$ 71,435	\$ 122,495	\$ 122,495	\$ 122,495	\$ 122,495
Total	\$6,690,757	\$11,482,211	\$11,482,211	\$11,482,211	\$11,482,211


	Costs to LASC Reserves				
Expenses	FY 27	FY 28	FY 29	FY 30	FY 31
Salary	\$3,521,420	\$0	\$0	\$0	\$0
Retirement	\$1,218,974	\$0	\$0	\$0	\$0
Medicare	\$ 51,061	\$0	\$0	\$0	\$0
Total	\$4,791,455	\$0	\$0	\$0	\$0

	Total Overall Yearly Costs				
Expenses	FY 27	FY 28	FY 29	FY 30	FY 31
Salary	\$ 8,447,940	\$ 8,447,940	\$ 8,447,940	\$ 8,447,940	\$ 8,447,940
Retirement	\$ 2,911,776	\$ 2,911,776	\$ 2,911,776	\$ 2,911,776	\$ 2,911,776
Medicare	\$ 122,496	\$ 122,495	\$ 122,495	\$ 122,495	\$ 122,495
Total	\$11,482,212	\$11,482,211	\$11,482,211	\$11,482,211	\$11,482,211

REVENUE EXPLANATION

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

- | | |
|---|---|
| <p><u>Senate</u></p> <p><input checked="" type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}</p> <p><input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}</p> | <p><u>House</u></p> <p><input checked="" type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}</p> <p><input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}</p> |
|---|---|


Patrice Thomas
 Deputy Fiscal Officer