

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



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

<b>Date:</b> June 2, 2026	5:37 PM	<b>Author:</b> VILLIO
<b>Dept./Agy.:</b> Judiciary		
<b>Subject:</b> Judicial Salary Increases		<b>Analyst:</b> Daniel Druilhet

JUDGES EN +\$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; provides that on 7/01/27, 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 be increased by 2.7%.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$6,690,757	\$13,906,588	\$13,906,588	\$13,906,588	\$13,906,588	\$62,317,109
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$4,791,455	\$0	\$0	\$0	\$0	\$4,791,455
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>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$67,108,564</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 FY 27 in the Louisiana Supreme Court, for (1) cost of living adjustments to judicial salaries (Supreme Court, courts of appeal, district courts, and the state paid actual salary of city and parish court judges) by an amount recommended by the Judicial Compensation Commission, or 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 and (2) a 2.7% increase in the actual salary of judges of the Supreme Court, courts of appeal, and district courts and the state-paid actual salary of city and parish court judges effective 7/01/27. The figures assume that the Supreme Court will use its reserves and seek additional SGF appropriations for adjustments in subsequent fiscal years, as follows:

**SGF Costs**

Expenses	FY 27	FY 28	FY 29	FY 30	FY 31
Salary	\$4,926,520	\$10,232,439	\$10,232,439	\$10,232,439	\$10,232,439
Retirement	\$1,692,802	\$ 3,530,283	\$ 3,530,283	\$ 3,530,283	\$ 3,530,283
Medicare	\$ 71,435	\$ 143,866	\$ 143,866	\$ 143,866	\$ 143,866
<b>Total</b>	<b>\$6,690,757</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>

**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
<b>Total</b>	<b>\$4,791,455</b>	<b>\$0</b>	<b>\$0</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	\$10,232,439	\$10,232,439	\$10,232,439	\$10,232,439
Retirement	\$ 2,911,776	\$ 3,530,283	\$ 3,530,283	\$ 3,530,283	\$ 3,530,283
Medicare	\$ 122,496	\$ 143,865	\$ 143,865	\$ 143,865	\$ 143,866
<b>Total</b>	<b>\$11,482,212</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>	<b>\$13,906,588</b>

**REVENUE EXPLANATION**

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

Senate Dual Referral Rules  
 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