



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **HB 30** HLS 23RS 401  
 Bill Text Version: **ENGROSSED**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 1, 2023	5:26 PM	<b>Author:</b> TARVER, PHILLIP
<b>Dept./Agy.:</b> 14th Judicial District Court		<b>Analyst:</b> James Bryant
<b>Subject:</b> Magistrate Judge's Salary		

COURTS EG +\$34,700 GF EX See Note Page 1 of 1  
 Provides with respect to the salary of magistrate judges in the Fourteenth Judicial District Court

**Purpose of Bill:** This bill increases the salary of the magistrate judges of the 14th Judicial District Court (14th JDC) from 75% to 90% of the salary paid to judges of the 14th JDC per annum.

<b>EXPENDITURES</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$34,700	\$34,700	\$34,700	\$34,700	\$34,700	\$173,500
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$12,000
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$37,100</b>	<b>\$37,100</b>	<b>\$37,100</b>	<b>\$37,100</b>	<b>\$37,100</b>	<b>\$185,500</b>

  

<b>REVENUES</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>5 -YEAR TOTAL</b>
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**

**This bill may increase State General Fund expenditures by approximately \$34,700 annually and Statutorily Dedicated Fund expenditures by approximately \$2,400 annually for a total of approximately \$37,100 annually.**

Officials with the 14th JDC and the Louisiana Supreme Court indicated that judges of the 14th JDC receive approximately \$169,000 annually in salary [\$158,000 in salary (State General Fund expenditures) and \$11,000 in supplemental salary (Statutorily Dedicated Fund expenditures)]. Other costs associated with these judges' salaries include the employer portions of state retirement contributions (which is 44.7% of salary expenditures) and Medicare taxes (which is 1.45% of salary expenditures). These additional costs total approximately \$78,000 annually (\$73,000 in State General Fund expenditures and \$5,000 in Statutorily Dedicated Fund expenditures).

Based on this information, this bill may increase State General Fund expenditures by approximately \$34,700 annually (\$158,000 in salary + \$73,000 in other related costs x 15% increase in expenditures x 1 magistrate) and Statutorily Dedicated Fund expenditures by approximately \$2,400 annually (\$11,000 in supplemental salary + \$5,000 in other related costs x 15% increase in expenditures x 1 magistrate) for a total increase of approximately \$37,100 annually.

**REVENUE EXPLANATION**

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

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}

*M. G. Battle*  
**Michael G. Battle**  
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