



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

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

Date: May 31, 2023	8:51 AM	Author: TARVER, PHILLIP
Dept./Agy.: 14th Judicial District Court		Analyst: James Bryant
Subject: Magistrate Judge's Salary		

COURTS EN +\$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.

EXPENDITURES	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$37,100	\$37,100	\$37,100	\$37,100	\$37,100	\$185,500

REVENUES	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>5 -YEAR TOTAL</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

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}


Steven Kraemer
Senior Advisor II