



**LEGISLATIVE FISCAL OFFICE  
Fiscal Note**

Fiscal Note On: **HB 166** HLS 23RS 179  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

**Date:** April 15, 2023 12:02 PM **Author:** BACALA  
**Dept./Agy.:** Division of Administration  
**Subject:** Information in Executive Budget/General Appropriation Bill **Analyst:** Patrice Thomas

BUDGETARY CONTROLS OR INCREASE GF EX See Note Page 1 of 1

Requires certain information and analysis to be included in the governor's executive budget and the General Appropriation Bill

Proposed law requires the following information to be included: (1) in the official Revenue Estimating Conference (REC) forecast, a forecast for two fiscal years following the current fiscal year and the ensuing fiscal year; (2) in the official REC forecast, a forecast for appropriation from fees and self-generated revenues for each of year; (3) in the governor's executive budget beginning FY 25, an analysis sufficient revenues are projected to cover projected costs in each of the two fiscal years following the ensuing fiscal year; (4) in the General Appropriation Bill (HB 1) beginning FY 25, an analysis of whether and to what extent sufficient revenues are projected in the most recent official forecast adopted by the REC to cover the projected costs in each of the two fiscal years following the ensuing fiscal year; and (5) in HB 1, contain a summary of the analysis.

<b>EXPENDITURES</b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	<b><u>2027-28</u></b>	<b><u>5 -YEAR TOTAL</u></b>
State Gen. Fd.	INCREASE	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b><u>\$0</u></b>
<b>Annual Total</b>						
<b>REVENUES</b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>	<b><u>2027-28</u></b>	<b><u>5 -YEAR TOTAL</u></b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b><u>\$0</u></b>
<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 one-time implementation costs and workload increases within the Division of Administration (DOA) - Office of Planning and Budget (OPB). Beginning with the FY 25 General Appropriation Bill (HB 1), the proposed law requires an appendix that lists recommended appropriations from SGF and dedicated funds for the ensuing fiscal year and projections for two fiscal years following the ensuing fiscal year by schedule, budget unit, and program. In addition, the proposed law requires the Governor's Executive Budget and preamble of HB 1, beginning in FY 25, to have a summary and analysis of whether and to what extent sufficient revenues are projected in the most recent REC forecast to cover the projected costs in each of the two fiscal years following the ensuing fiscal year.

Presently, the REC forecasts only the current fiscal year and the ensuing fiscal year. The proposed law expands the two-year projections to include two additional fiscal years. To implement the requirements of this measure, OPB reports a one-time IT programming cost of \$97,000 to update the LaGov Budget system. The LaGov system will need to be updated to collect additional revenue information from state agencies and use that revenue information to calculate the required projections for the additional two years as well as to prepare the required summary for inclusion in the Executive Budget. Also, OPB reports an increase in workload to prepare the Executive Budget, HB 1, and the 5-year baseline, which will be handled by existing analyst positions within the agency but may require overtime.

**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}

*Evan Brasseaux*  
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**Evan Brasseaux**  
 Interim Deputy Fiscal Officer