



**OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note**

Fiscal Note On: **SB 421** SLS 24RS 1295  
 Bill Text Version: **REENGROSSED**  
 Opp. Chamb. Action: **w/ HSE COMM AMD**  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> May 15, 2024	5:25 PM	<b>Author:</b> LUNEAU
<b>Dept./Agy.:</b> Renaissance Districts - Rapides Parish		<b>Analyst:</b> Jamie Mergist
<b>Subject:</b> Creation of Renaissance District		

JUVENILE JUSTICE RE1 SEE FISC NOTE LF EX See Note Page 1 of 1  
 Creates a renaissance district in certain parishes. (8/1/24)

**Purpose of Bill:** This bill establishes a renaissance district in any parish with a population between 129,000 and 132,000, currently applicable only to Rapides Parish. The district, which will be created as a political subdivision of the state, is intended to provide rehabilitative assistance and opportunities to children within the district who are involved in the pre-adjudicatory and post-adjudicatory stages of the juvenile justice system. The bill provides for a board of commissioners to govern the district, and provides for the powers and duties of the district/board.

**Note:** Based on various sources of information, it appears that this bill will convert the "Renaissance Home for Youth", a nonprofit organization in Rapides Parish, into a renaissance district, effectively transforming the nonprofit into a governmental organization. The Home's FY 2023 financial statements show that it received \$2.8 million in revenue in FY 2023, \$2.7 million of which was from government funding, and incurred \$2.4 million in expenditures.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	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	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	

**Annual Total**

REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	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	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	<b>SEE BELOW</b>	

**Annual Total**

**EXPENDITURE EXPLANATION**

**This bill is not expected to initially impact overall governmental expenditures, as it primarily provides for the continuation of existing operations and associated costs, much of which is already funded by local and state government funds. However, as the bill may enable the district to receive additional funding, there could be increases in expenditures proportional to the amount of additional funding received. The exact amount and timing of this increase, if any, is currently indeterminable.**

A Renaissance Home for Youth official indicated that this bill could allow the Home/District to access new sources of funding through taxes and state and federal grants. While the Home/District does not plan to seek additional funding at this time, overall government expenditures would increase to the extent that the Home/District obtains and uses such funding. The exact amount and timing of this increase, if any, is currently indeterminable.

A Louisiana Secretary of State official indicated this bill may increase local election expenditures if the District seeks to levy its own tax. The exact amount and timing of this increase is indeterminable as it depends upon whether the District seeks to levy a tax, the timing of the election, and the number of items on the ballot. However, the maximum election cost that the District would be responsible for paying may range from \$15,400 to \$154,000, depending on the timing of the election.

**REVENUE EXPLANATION**

**This bill is not expected to initially impact overall governmental revenue, as it primarily provides for the continuation of existing funding, much of which is already provided by local and state funding. However, as the bill may enable the district to receive additional funding (e.g. levying taxes, receiving additional grants), there could be an increase in overall governmental revenue to the extent additional funding is generated. The exact amount and timing of this increase, if any, is currently indeterminable.**

A Renaissance Home for Youth official indicated that this bill could allow the Home/District to access new sources of funding through taxes and state and federal grants. While the Home/District does not plan to seek additional funding at this time, overall government revenue would increase to the extent that the Home/District obtains such funding. The exact amount and timing of this increase, if any, is currently indeterminable.

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**  
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