

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



Fiscal Note On: **SB 111** SLS 20RS 240

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 17, 2020 7:47 AM	<b>Author:</b> FIELDS
<b>Dept./Agy.:</b> Division of Administration	<b>Analyst:</b> Alan M. Boxberger
<b>Subject:</b> Provides relative to executive budget and appropriations bill	

FISCAL CONTROLS OR NO IMPACT See Note Page 1 of 1

Provides for the executive budget and the general appropriation bill to contain separate schedules for the funding of the unfunded accrued liability of state departments and budget units. (7/1/20)

Present law provides for the contents and format of the executive budget and general appropriation bill. Proposed law stipulates that the unfunded accrued liability attributable to the departments and budget units of the state be contained in a separate schedule and funded separately from other appropriations to the departments and budget units. Proposed law is effective July 1, 2020.

<b>EXPENDITURES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>5 -YEAR TOTAL</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>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>5 -YEAR TOTAL</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>\$0</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**

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Proposed law requires that the unfunded accrued liability (UAL) attributable to the departments and budget units of the state be contained in a separate schedule and funded separately from other appropriations to the departments and budget unit. The Division of Administration, Office of Planning and Budget (OPB) reports that any changes needed to comply relative to the printing of the budget document and appropriations bill is likely insignificant. Proposed law will require these UAL expenditures by budget unit and means of finance to be submitted as a separate appropriation unit in the executive budget document and the general appropriation bill. The information required in proposed law has historically been submitted in the Executive Budget Supporting Document (except for the FY 20 and FY 21 budget recommendations).

**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**  
**Staff Director**