

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



Fiscal Note On: **HB 403** HLS 21RS 744

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 27, 2021	11:29 AM	<b>Author:</b> JONES
<b>Dept./Agy.:</b> Legislature\Legislative Auditor		<b>Analyst:</b> Willie Marie Scott
<b>Subject:</b> Budgetary Procedures		

BUDGETARY PROCEDURES OR NO IMPACT See Note Page 1 of 1  
Provides relative to budgets of certain courts and other local entities including provisions for public participation in the budget making process

Proposed law requires the Legislative Auditor (LLA) to develop a uniform budget template for political subdivisions. It further provides that the proposed budget for a court be submitted to the LA Supreme Court while it is made available for public inspection. Proposed law adds mayor's courts and justice of the peace courts to the definition of political subdivision. Proposed law lowers the threshold for entities requiring an opportunity for the public to participate in the budgetary process prior to adoption of the budget from proposed expenditures of at least \$500,000 to proposed expenditures of at least \$100,000.

<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</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>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</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 due to this measure. The LLA has developed a generic uniform budget template for use by political subdivisions and will utilize existing staff and resources to establish budget templates for courts. According to the LA Municipal Association, political subdivisions currently develop their budgets per the Louisiana Local Government Budget Act (R.S. 39:1301-1315) and Act 87 of 2020 (R.S. 24:515.2), which fully discloses revenues, expenditures, and the reporting of court costs, fines, and fees.

Local governing entities with proposed expenditures of at least \$100,000 up to \$499,999 will be required to allow for public participation in the budgetary process prior to adoption. These entities may realize nominal costs associated with sharing budgetary documents through a public forum and allowing public participation.

**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}

*Alan M. Boxberger*

**Alan M. Boxberger**  
**Staff Director**