



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 88** SLS 21RS 292
 Bill Text Version: **ENGROSSED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 4, 2021	12:47 PM	Author: CONNICK
Dept./Agy.: Levee Districts and Levee Authorities		Analyst: Brian Nevels
Subject: Use of Funds in Levee Districts and Authorities		

LEVEES Page 1 of 1
 EG NO IMPACT LF EX See Note
 Authorizes levee boards to spend funds generated from one or more levee districts in another district that benefits an entire levee authority. (8/1/21)

Purpose of Bill: This bill allows revenue generated in one or more levee districts within the jurisdiction of the Southeast Louisiana Flood Protection Authority to be used within any portion of the territorial jurisdiction of the Authority if the use of the funds will benefit all or a portion of the Authority and the levee districts from which the taxes and revenue are generated.

Currently, this bill only applies to the South Louisiana Flood Protection Authority - West and the South Louisiana Flood Protection Authority - East.

EXPENDITURES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</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>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>5 -YEAR TOTAL</u>
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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>	<u>\$0</u>
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

According to the **South Louisiana Flood Protection Authority - West**, this measure will have no fiscal impact as the bill puts current practice of the Authority in to law. The West Jefferson Levee District and the Algiers Levee District already enter into contracts for the purpose of maintaining flood control works and sharing costs.

According to the **South Louisiana Flood Protection Authority - East**, this measure will have no fiscal impact as the bill permits revenue to be shared with no additional millages assessed. Furthermore, the levee districts within the Authority [East Jefferson Levee District, Lake Borgne Basin Levee District, Orleans Levee District, and Tangipahoa Levee District (Inactive)] already share costs of projects through the use of cooperative endeavor agreements, cost allocations, or through an Authority approved cost sharing formula.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate
 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}

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