



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **HR 5** HLS 25RS 724

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

|   |         |                             |
|---|---------|-----------------------------|
| <b>Date:</b> April 22, 2025   | 8:01 PM | <b>Author:</b> HORTON       |
| <b>Dept./Agy.:</b> Legislative Auditor  |         |                             |
| <b>Subject:</b> Directs the LLA to audit the firemen’s supplemental pay program |         | <b>Analyst:</b> Julie Silva |

SUPPLEMENTAL PAY

EG NO IMPACT See Note

Page 1 of 1

Authorizes and directs the legislative auditor to examine, investigate, and audit the firemen's supplemental pay program

Proposed legislation directs the Louisiana Legislative Auditor (LLA) to examine, investigate, and audit the firemen’s supplemental pay program and to submit a written report of its findings and recommendations to the House Committee on Appropriations no later than February 1, 2026.

| EXPENDITURES   | 2025-26    | 2026-27    | 2027-28    | 2028-29    | 2029-30    | 5 -YEAR TOTAL |
|----------------|------------|------------|------------|------------|------------|---------------|
| 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    | \$0        | \$0        | \$0        | \$0        | \$0        | <b>\$0</b>    |
| Annual Total   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>    |

| REVENUES       | 2025-26    | 2026-27    | 2027-28    | 2028-29    | 2029-30    | 5 -YEAR TOTAL |
|----------------|------------|------------|------------|------------|------------|---------------|
| 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    | \$0        | \$0        | \$0        | \$0        | \$0        | <b>\$0</b>    |
| Annual Total   | <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. The Louisiana Legislative Auditor will schedule this audit within their upcoming audit schedule at no additional cost to the office.

REVENUE EXPLANATION

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

Senate

Dual Referral Rules

House

- ☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
- ☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

- ☐ 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}

Patrice Thomas  
Deputy Fiscal Officer