

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 184** SLS 26RS 271

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 2, 2026	10:45 AM	Author: LUNEAU
Dept./Agy.: Higher Education		Analyst: Tanesha Morgan
Subject: Building name		

PUBLIC BUILDINGS/GROUNDS OR +\$25,000 SG EX See Note
Names the LSU Gymnastics Training Facility in honor of Coach D-D Breaux

Page 1 of 1

Proposed law names the LSU gymnastics training facility building in honor of Coach D-D Breaux.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$25,000	\$0	\$0	\$0	\$0	\$25,000

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	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	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

The proposed law is anticipated to increase expenditures within LSU in FY 27 associated with modifying and replacing existing signage to name the LSU gymnastics training facility building in honor of Coach D-D Breaux. This will result in a one-time expenditure increase of approximately \$25,000.

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}

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Patrice Thomas
Deputy Fiscal Officer