



LEGISLATIVE FISCAL OFFICE  
Fiscal Note

Fiscal Note On: **HB 723** HLS 12RS 971  
Bill Text Version: **ORIGINAL**  
Opp. Chamb. Action:  
  
Proposed Amd.:  
Sub. Bill For.:

<b>Date:</b> April 16, 2012 9:00 AM	<b>Author:</b> BURRELL
<b>Dept./Agy.:</b> Division of Administration (DOA)	
<b>Subject:</b> Authorized Positions	<b>Analyst:</b> Travis McIlwain

BUDGETARY PROCEDURES OR SEE FISC NOTE GF EX Page 1 of 1  
Provides for authorized positions in the executive budget and appropriations bills

Proposed legislation amends the definition of authorized positions as the number of authorized salary positions and authorized other positions contained in an appropriation bill. Proposed legislation provides for authorized salary positions and authorized other positions. Authorized other positions are defined in the bill as the number of state employees in an appropriation bill to be funded by a category other than the salaries continuing category of the accounting system for the state.

EXPENDITURES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
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						

REVENUES	2012-13	2013-14	2014-15	2015-16	2016-17	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

There is no anticipated direct material effect on governmental expenditures as a result of this measure. The proposed legislation modifies the definition of “authorized positions” to not only include authorized positions paid from the salaries expenditure category (Table of Organization Positions), but also authorized positions paid from the other charges expenditure category as well as “when actually employed” (WAE) positions, temporary positions, student worker positions and seasonal positions paid from the other compensation expenditure category.

For example, R.S. 39:51 provides that the General Appropriations Bill and the Ancillary Bill shall include for each program, department and budget unit, comparative statements of the number of authorized positions. Pursuant to current law and definition of authorized positions, the appropriations’ bills would only include those authorized positions funded from the salary expenditure category, or Table of Organization (T.O. positions). Pursuant to proposed legislation, by modifying the definition of “authorized positions” to include the other positions mentioned above, the appropriations bills will now include all those positions by department/agency.

According to the DOA, the proposed definition of other positions may result in an overstatement of the actual number of individuals required to perform state services. Also, the DOA indicates that throughout a fiscal year there would be significant changes in the number of authorized positions due to some state agency that hire temporary/seasonal employees such as the Department of Revenue. The Department of Revenue hires temporary individuals to assist in processing tax returns.

REVENUE EXPLANATION

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

Senate	Dual Referral Rules	House	
<input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}		<input type="checkbox"/> 6.8(F)1 >= \$500,000 Annual Fiscal Cost {S}	<i>Evan Brasseaux</i>
<input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}		<input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}	Evan Brasseaux Staff Director