

## OFFICE OF LEGISLATIVE AUDITOR Fiscal Note

Fiscal Note On: **HB 1097** HLS 16RS 2116

Bill Text Version: ORIGINAL

Opp. Chamb. Action: Proposed Amd.:

Sub. Bill For.:

**Date:** April 8, 2016 9:39 AM

**Dept./Agy.:** East Feliciana, West Feliciana Assessors

**Subject:** Automobile Expense Allowance

Author: HARVARD, K

Analyst: Steve Stevens

OR INCREASE LF EX See Note

Page 1 of 1

Authorizes an automobile expense allowance for the assessors of East Feliciana and West Feliciana.

**Purpose of Bill:** The bill authorizes the assessors in East Feliciana Parish and West Feliciana Parish to receive an automobile expense allowance. This allowance will be equal to 15% of the assessor's annual salary, provided that the assessors maintain automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

This allowance is to be paid from the assessor's existing funds with no additional cost to the state or local governing authority.

| EXPENDITURES   | 2016-17    | 2017-18    | 2018-19        | 2019-20    | 2020-21    | 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    | SEE BELOW  | SEE BELOW  | SEE BELOW      | SEE BELOW  | SEE BELOW  |               |
| Annual Total   |            |            |                |            |            |               |
| REVENUES       | 2016-17    | 2017-18    | <u>2018-19</u> | 2019-20    | 2020-21    | 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    | <u>\$0</u> | <u>\$0</u> | <u>\$0</u>     | <u>\$0</u> | <u>\$0</u> | <u>\$0</u>    |
| Annual Total   | <b>\$0</b> | <b>\$0</b> | \$0            | \$0        | \$0        | \$0           |

## **EXPENDITURE EXPLANATION**

The bill may increase expenditures related to this new automobile allowance. However, the increase will depend upon the monetary amount that the 15% will be applied to.

The assessors' salaries including certification pay totals \$263,593. In addition, the assessors receive a 10% personal expense allowance of \$26,359, for total compensation of \$289,952.

If the 15% is applied to \$263,593, the resulting automobile expense allowance would be \$39,538. If the 15% is applied to the grand total of \$289,952, the resulting automobile expense allowance would be \$43,493.

## **REVENUE EXPLANATION**

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

| <u>Senate</u> | <u>Dual Referral Rules</u> <u>H</u>         | <u>louse</u> |   |   |
|---------------|---|--------------|---|---|
| 13.5.1 >=     | \$100,000 Annual Fiscal Cost {S&H           | 1}           | $6.8(F)(1) >= $100,000 SGF Fiscal Cost {H & S}$                   | M. G. Battle                                    |
| 13.5.2 >=     | \$500,000 Annual Tax or Fee<br>Change {S&H} |              | 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} | Michael G. Battle<br>Manager, Advisory Services |