

First Extraordinary Session, 2005

HOUSE BILL NO. 20

BY REPRESENTATIVE CRANE

SCHOOLS/BOARDS: Provides for the applicability of provisions relative to the required dates for school boards to adopt budgets and submit such budgets to the state superintendent of education (Item #38)

1 AN ACT

2 To amend and reenact R.S. 17:88(A) and (C) and to enact R.S. 17:88(F), relative to the
3 required dates for adoption and submission of school board budgets; to provide for
4 the applicability of provisions relative to the required dates for school boards to
5 adopt budgets and submit such budgets to the state superintendent of education; to
6 provide for the State Board of Elementary and Secondary Education to adopt rules
7 relative to the adoption and submission of such budgets; to provide for effectiveness;
8 and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 17:88(A) and (C) are hereby amended and reenacted and R.S.
11 17:88(F) is hereby enacted to read as follows:

12 §88. Budget of expected revenues and expenditures; boards' duty to adopt;
13 submission to state superintendent of education with a copy to the legislative
14 auditor

15 A. ~~Each~~ Except as otherwise provided in Subsection F of this Section, each
16 city and parish school board shall adopt no later than September fifteenth of each
17 year a budget for the general fund and each special revenue fund for the fiscal year,
18 July first through June thirtieth. The revenue/receipts shall be those normally

1 expected from constitutional, statutory, and regular sources and shall not include
2 probable revenues/receipts that may arise from doubtful or contingent sources.

3 * * *

4 C. ~~Each~~ Except as otherwise provided in Subsection F of this Section, each
5 school board shall submit to the state superintendent of education a copy of its
6 adopted budget no later than September thirtieth of each year which shall include the
7 same line items as prescribed by the State Board of Elementary and Secondary
8 Education for inclusion in the financial and statistical report as well as a general
9 summary of the adopted budget. The general summary shall include projected
10 revenues and receipts, expenditures and disbursements, beginning fund and cash
11 balances, and ending fund and cash balances.

12 * * *

13 F.(1) Effective for the 2005-2006 school year, the provisions of Subsections
14 A and C of this Section relative to the required dates for school boards to adopt
15 budgets and submit such budgets to the state superintendent of education shall not
16 be applicable. This provision shall not be construed to require any school board to
17 complete or adopt its budget as required by R.S. 39:1306(A)(introductory paragraph)
18 or 1309(A)(introductory paragraph).

19 (2) The State Board of Elementary and Secondary Education may adopt rules
20 effective for the 2005-2006 school year to provide relative to the adoption and
21 submission of such budgets.

22 Section 2. This Act shall become effective upon signature by the governor or, if not
23 signed by the governor, upon expiration of the time for bills to become law without signature
24 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
25 vetoed by the governor and subsequently approved by the legislature, this Act shall become
26 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Crane

HB No. 20

Abstract: Provides that, effective for the 2005-2006 school year, present law provisions relative to the required dates for school boards to adopt budgets and submit such budgets to the state superintendent of education shall not be applicable. Authorizes BESE rules relative to such dates.

Present law (R.S. 17:88(A)) requires each city and parish school board to adopt no later than Sept. 15 of each year a budget for the general fund and each special revenue fund for the fiscal year. Specifies that the revenue/receipts shall be those normally expected from constitutional, statutory, and regular sources and shall not include probable revenues/receipts that may arise from doubtful or contingent sources.

Present law (R.S. 39:1306(A)(intro. para.) and 1309(A)(intro. para.)(Local Government Budget Act)) provides that the budget of any political subdivision shall be completed at least 15 days prior to the beginning of the fiscal year and shall be adopted before the end of the fiscal year, except that a school board's budget must be adopted as provided in R.S. 17:88(A) and completed 15 days before adoption.

Present law (R.S. 17:88(C)) requires each school board to submit to the state superintendent of education a copy of its adopted budget no later than Sept. 30 of each year. Requires that such budget include the same line items as prescribed by the State Board of Elementary and Secondary Education (BESE) for inclusion in the financial and statistical report as well as a general summary of the adopted budget. Further requires that the general summary include projected revenues and receipts, expenditures and disbursements, beginning fund and cash balances, and ending fund and cash balances.

Proposed law retains present law except provides that, effective for the 2005-2006 school year, present law provisions relative to the required dates for school boards to adopt budgets and submit such budgets to the state superintendent of education shall not be applicable. Provides that proposed law shall not be construed to require completion and adoption of a school board's budget in accordance with the provisions of the Local Government Budget Act digested above.

Proposed law also authorizes BESE to adopt rules effective for the 2005-2006 school year to provide relative to the adoption and submission of such budgets.

Present law (R.S. 17:88(E)) requires that all action necessary to adopt and otherwise finalize and implement the budget for the current year shall be in accordance with the Local Government Budget Act (R.S. 39:1301 et seq.) as applicable.

Proposed law retains present law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 17:88(A) and (C); Adds R.S. 17:88(F))