

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **SB 523** SLS 18RS 1234

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

| | | |
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| Date: April 24, 2018 | 3:01 PM | Author: MIZELL |
| Dept./Agy.: Education | | Analyst: Jodi Mauroner |
| Subject: Expenditure Data Reporting | | |

SCHOOLS OR INCREASE LF EX See Note Page 1 of 1
Provides relative to MFP expenditures and reporting of certain education-related expenditure data. (gov sig)

Present law requires each city, parish, or other local public school board to provide a written report detailing how MFP funds are expended. Requires BESE to offer guidance and technical assistance and a system for the uniform collection of data; requires BESE to annually publish revenue and expenditure data in an easily understood format on the state department's website. **Proposed law** additionally requires BESE and the Department of Education (LDE) to public an annual report summarizing the technical assistance support provided. Requires each school board to provide a link to the page on the LDE website that provides the required data. Requires that the system include indicators that track whether expenditures are made based upon federal law, state law, BESE policies, LDE requirements, local school board policies, or decisions of the principal or his designee. Expands requirements to charter schools. Effective upon governor's signature.

| EXPENDITURES | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 5 -YEAR TOTAL |
|---------------------|----------------|----------------|----------------|----------------|----------------|----------------------|
| State Gen. Fd. | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE | |
| 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 | INCREASE | INCREASE | INCREASE | INCREASE | INCREASE | |
| Annual Total | | | | | | |
| REVENUES | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

EXPENDITURE EXPLANATION

There will be a significant increase in the expenditures of both the state department of education (LDE), local school boards and charter schools to comply with the increased reporting requirements of proposed legislation.

Districts currently report data to the LDE by December 31 of each year. The additional data points required by the proposed legislation will result in an increase in workloads of audit staff (or increase in cost of contracted audit services) to validate the new data prior to submission to the LDE, as well as of LDE staff to maintain information on technical assistance provided. More significantly, the new data will require programming changes to existing systems at both the state and local level to amend the reporting codes and formats. The cost of such changes will vary depending upon the extent of the changes and the type of system, as well as whether these services are contracted or offered in house; however, they are likely to be significant.

REVENUE EXPLANATION

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

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 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}

Evan Brasseaux

Evan Brasseaux
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