

Regular Session, 2010

SENATE BILL NO. 656

BY SENATOR HEBERT

FUNDS/FUNDING. Provides for appropriation bills of the state and political subdivision's budgets to clearly compare the previous year's funding level. (1/1/11)

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AN ACT

To amend and reenact R.S. 39:51(D) and 1305(C)(2)(a) and to enact R.S. 39:51(B), relative to government budgets; to provide relative to the content and form of the general appropriations, ancillary, legislative and judicial appropriation bills; to provide relative to the content and form of budgets of political subdivisions; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 39:51(D) and 1305(C)(2)(a) are hereby amended and reenacted and R.S. 39:51(B) is hereby enacted to read as follows:

§51. General Appropriation Bill; other appropriation bills

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~~B. Repealed by Acts 2003, No. 1029, §1~~ **The General Appropriation Bill and the bill appropriating funds for ancillary expenses of state government shall include for each program, department and budget unit, clearly presented side-by-side comparative statements by the means of financing of the existing operating budget for a date certain to be established by the budget office for the current fiscal year and the appropriations for the ensuing fiscal year.**

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D. The bill appropriating funds for the expenses of the legislature and the bill appropriating funds for the expenses of the judiciary shall be submitted by the legislature and the judiciary, respectively, for introduction no later than forty-five days prior to each regular session of the legislature, except that during the first year of each term they shall be submitted no later than thirty days prior to the regular session of the legislature. **The bill appropriating funds for the expenses of the legislature and the bill appropriating funds for the expenses of the judiciary shall include a clearly presented side-by-side comparative statement by the means of financing of the existing operating budget for a date certain to be established by the Legislative Budgetary Control Council and the Judicial Budgetary Control Board, respectively, for the current fiscal year and the appropriations for the ensuing fiscal year.**

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§1305. Budget preparation

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C. The budget document setting forth the proposed financial plan for the general fund and each special revenue fund shall include the following:

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(2)(a) A statement for the general fund and each special revenue fund showing the estimated fund balances at the beginning of the year; estimates of all receipts and revenues to be received; revenues itemized by source; recommended expenditures itemized by agency, department, function, and character; other financing sources and uses by source and use; and the estimated fund balance at the end of the fiscal year. **Such statements shall also include a clearly presented side-by-side detailed comparison of such information for the current year, including the fund balances at the beginning of the year, year to date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year**

2. A statement showing the estimated fund balances at the beginning of the year, estimates of all receipts and revenues to be received; revenues itemized by source; itemized recommended expenditures; other financing sources and uses; and the estimated fund balance at the end of the fiscal year.

Proposed law retains present law and provides that the budget document shall also include a clearly presented side-by-side detailed comparison of such information for the current year.

Effective January 1, 2011.

(Amends R.S. 39:51(D) and 1305(C)(2)(a); adds R.S. 39:51(B))