

Regular Session, 2010

SENATE BILL NO. 656

BY SENATORS HEBERT, MICHOT AND WALSWORTH

FISCAL CONTROLS. Provides for certain state appropriation bills and political subdivisions' budgets to compare the previous year's funding level. (1/1/11)

1 AN ACT

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

7 Be it enacted by the Legislature of Louisiana:

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

10 §51. General Appropriation Bill; other appropriation bills

11 * * *

12 B. ~~Repealed by Acts 2003, No. 1029, §1~~ **The General Appropriation Bill**
13 **and the bill appropriating funds for ancillary expenses of state government shall**
14 **include for each program, department and budget unit, comparative statements**
15 **of the number of authorized positions and of the existing operating budget for**
16 **a date certain to be established by the budget office for the current fiscal year**
17 **and the appropriations for the ensuing fiscal year.**

* * *

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 comparative statement of the existing operating budget for the current fiscal year and the appropriations for the ensuing fiscal year.**

* * *

§1305. Budget preparation

* * *

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

* * *

(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 to date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year to date actual and**

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the original bill.

1. Deletes requirement that the comparative statements for the general appropriation bill and the ancillary appropriation bill be clearly presented side-by-side by means of financing and adds requirement that the comparative statements include the number of authorized positions.
2. Deletes requirement that the comparative statements for the legislative and judicial appropriation bills include clearly presented side-by-side comparative statements by the means of financing as of a date certain as established by the Legislative Budgetary Control Council and the Judicial Budgetary Control Board, respectively.