

LOUISIANA DEPARTMENT OF EDUCATION



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## General Fund Budget Submission Process

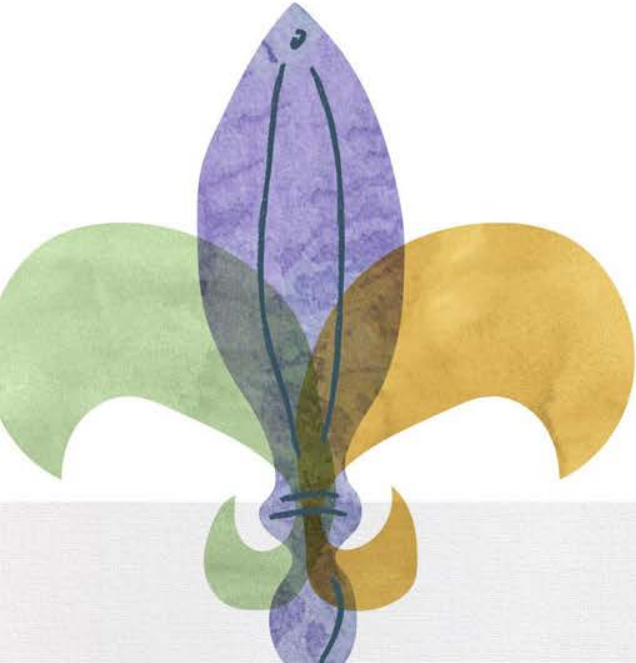
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# Agenda



- General Fund Budget Submission Requirement Defined
- Budget Adoption Process
- General Fund Budget Requirements
- General Fund Budget Form Submission
- Resources

**General Fund Budget  
Submission Requirement  
Defined**





# General Fund Budget Submission Requirement

- Louisiana R.S. 17:88 states that “A statement of the general fund and each special revenue fund budgets shall be submitted no later than **September 30** of each year to the State Superintendent of Public Education for review and approval.”
- The process to comply with this statute is commonly referred by the LDOE as the “General Fund Budget.”



# General Fund Budget Submission Requirement

- The LDOE provides notice to school systems annually about the General Fund Budget requirements and supplies forms through the weekly newsletter in mid-July each year.

# General Fund Budget Submission Requirement



- Louisiana R.S. 17:88 states that “each city and parish school board shall adopt, no later than **September 15** of each year, a budget for the general fund and each special revenue fund for the fiscal year, reflecting expected revenues and probable expenditures for the year.
- The General Fund Budget must be officially adopted by the school system before submission to the LDOE.
- The budget adoption process is governed by the Local Government Budget Act



# Budget Adoption Process



# Budget Adoption Process

- The Local Government Budget Act (LGBA), found in Louisiana R.S. 39:1301-1315, directs political subdivisions of the State as to the manner in which the budget of the political subdivisions shall be adopted, implemented, and amended.

LOCAL GOVERNMENT BUDGET ACT  
REVISED 10/2019

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## Local Government Budget Act (LGBA)

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R.S. [39:1301](#) - [1315](#)

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### Overview

The following summary of the general principles and guidelines concerning Louisiana's Local Government Budget Act is presented in a frequently asked questions (FAQ) format. While the FAQ is fairly detailed, remember that every situation is unique and that each situation, therefore, deserves careful individual review.



The Louisiana Legislative Auditor (LLA) has prepared a summary document to provide easy access to the requirements of the Local Government Budget Act.

## Local Government Budget Act FAQ 10-19 Update

### Preparation of Budget for Adoption and Public Notice

- [19.](#) Who is responsible for preparing the budget?
- [20.](#) What must the budget include?
- [21.](#) Who submits, receives and adopts the budget document?
- [22.](#) What process is required for preparing and publishing the proposed budget?
- [23.](#) What document must accompany the proposed budget?
- [24.](#) What type of budget adoption instrument should accompany the proposed budget?
- [25.](#) How does the LGBA define an ordinance?
- [26.](#) What should an adoption instrument include?
- [27.](#) Which branch of government must receive the proposed budget?
- [28.](#) When must the proposed budget be made available for public inspection?
- [29.](#) Where should the proposed budget document be available for public inspection?
- [30.](#) When must the public be afforded an opportunity to participate in the budget process?
- [31.](#) To facilitate public participation for budgets which propose expenditure of \$500,000 or more, what notice, publication, and public hearing requirements must be met by political subdivisions, elected officials, and school boards?
- [32.](#) What is the official journal?
- [33.](#) How many public hearings must occur prior to consideration for adoption of budgets which propose expenditure of \$500,000 or more?
- [34.](#) How does a political subdivision certify that the notice process has been completed?

# Budget Adoption Process

The LLA has also developed a very informative **Frequently Asked Questions** document

PREPARED BY THE LOUISIANA LEGISLATIVE AUDITOR  
REVISED 08/2019

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## Steps Necessary for Adoption and Implementation of a Local School Board Budget

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- 1) Each school board shall initiate preparation of a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and for each special revenue fund. **R.S. 39:1301 - 1315**
  - The superintendent of the local school board shall prepare the proposed budget; **R.S. 39:1305(B)**
  - The budget shall itemize revenues and expenditures in accordance with guidance provided by the State Department of Education; **R.S. 39:1305(C)(2)(b), R.S. 17:88(B)**
  - A budget message signed by the superintendent of education shall include a summary description of the proposed financial plan, policies and objectives, assumptions, budgetary basis, and a discussion of the most important features. **R.S. 39:1305(C)(1)**

# Budget Adoption Process

## Key Points to Note:

- The school board proposed budget shall be completed and submitted to the school board members and made available for public inspection no later than **15 days** prior to the date for budget adoption.
- Plan the budget adoption process so there is ample time to provide for the period of public inspection plus adoption proceedings prior to September 15.



# Budget Adoption Process

- The statute specifies that the budget adopted shall contain a statement for the general fund and each special revenue fund showing:
    - Estimated fund balances at beginning of year;
    - Estimate of all receipts and revenues to be received;
    - The revenue itemized by source;
    - The recommended expenditures itemized by department, function and character;
    - The other funding sources and uses;
    - The estimated fund balance at the end of the fiscal year.
- R.S. 39:1305(C)(2)(a)



# Budget Adoption Process

- Certified copies of the budget shall be maintained by the school superintendent once the budget has been officially adopted.
- In no event shall a budget amendment be adopted proposing expenditures that exceed the total of estimated funds available for the fiscal year.



# General Fund Budget Requirements

# General Fund Budget Requirements

- Louisiana R.S. 17:88 states that “A statement of the general fund and each special revenue fund budgets shall be submitted no later than **September 30** of each year to the State Superintendent of Public Education for review and approval.”
- The statute details the data that must be included for review by the LDOE.



# General Fund Budget Requirements

- Required documents to be submitted to the LDOE include:
  - General Fund Budget Form A
  - Signature Page
  - School System Adopted Budget



# General Fund Budget - Form A

- The form provided by the LDOE for submission of the school system budget data is commonly referred to as ***“Form A.”***
- This form provides for an organized manner in which to provide budget data.



# General Fund Budget - Form A

- The EXCEL formatted **General Fund Budget Form A** provided by the LDOE must be used in submitting the general fund and special revenue budget data.



# General Fund Budget - Form A

Key steps on completing the form:

- School System name must be in Cell D4.
- Round to whole dollars; do not include decimals or cents.
- Data should not be entered in the grey shaded cells.



# ANNUAL GENERAL FUND BUDGET - Form A

FISCAL YEAR 2021-2022

School District:

Enter >>>



Includes Special Fund Federal,  
Federal ESSA and Other Special Funds

<b>SAMPLE - PRIOR YEAR</b>	References		GENERAL FUND BUDGET		SPECIAL REVENUE FUNDS	
	L.A.U.G.H. Source/Function Code	AFR Keypunch Code	Actual 2020-2021	Budgeted 2021-2022	Actual 2020-2021	Budgeted 2021-2022
<b>Revenues</b>						
Revenues from Local Sources	1000	0004000				
Revenues from State Sources (Other than MFP)	3000	0008300				
Revenues from MFP (Exclude School Lunch)	3000	0004300				
Revenues from MFP (School Lunch Fund)	3000	0004450				
Revenues from Federal Sources	4000	0014900				
Total Revenues		<b>0015000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Sources of Funds	5000	0051000				
<b>TOTAL REVENUES AND OTHER SOURCES OF FUNDS</b>		<b>none</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>						
<u>Instruction:</u>						
Regular Programs - Elementary/Secondary	1100	0015900				
Special Education Programs	1200	0016800				
Career and Technical Educational Programs	1300	0017330				
Other Instructional Programs - Elementary/Secondary	1400	0020850				
Special Programs	1500	0022600				
Adult/Continuing Education Programs	1600	0023050				
Total Instruction		<b>0024190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Support Services Programs:</u>						
Pupil Support Services	2100	0028400				
Instructional Staff Services	2200	0036800				
General Administration	2300	0038400				
School Administration	2400	0039500				
Business Services	2500	0041600				
Operation & Maintenance of Plant Services	2600	0043100				
Student Transportation Services	2700	0044900				
Central Services	2800	0047000				
Total Support Services		<b>0047900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





# General Fund Budget - Form A

- The actual expenditures reported on the General Fund Budget Form A must match the figures reported in the Annual Financial Report.
- The ending fund balances for the prior fiscal year must match the beginning fund balance for the current fiscal year.

# ANNUAL GENERAL FUND BUDGET - Form A

## FISCAL YEAR 2021-2022

School District:  
Enter >>>

Includes Special Fund Federal,  
Federal ESSA and Other Special Funds

<b>SAMPLE - PRIOR YEAR</b>	References		GENERAL FUND BUDGET		SPECIAL REVENUE FUNDS	
	L.A.U.G.H. Source/Function Code	A FR Keypunch Code	Actual 2020-2021	Budgeted 2021-2022	Actual 2020-2021	Budgeted 2021-2022
<u>Operation of Non-Instructional Services:</u>						
Food Service Operations	3100	0048800				
Enterprise Operations	3200	0048995				
Community Service Operations	3300	0049200				
<b>Total Operation of Non-Instructional Services</b>		<b>0049250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facility Acquisition &amp; Construction Services</b>	4000	0049960				
<b>Debt Services</b>	5100	0050850				
<b>Total Expenditures</b>		<b>0050900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Uses of Funds</b>	5200	0051180				
<b>TOTAL EXPENDITURES AND OTHER USES OF FUNDS</b>		<b>none</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	auto-calculated	<b>0051190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Residual Equity Transfer In</b>		0051192				
<b>Residual Equity Transfer Out**</b>		0051193				
<b>Prior Year Adjustment</b>		0051194				
<b>Balances at Beginning of Year</b>		0051195		\$0		\$0
<b>Balances at End of Year</b>	auto-calculated	<b>0051196</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



\*\* Enter a negative number for Transfers Out

# General Fund Budget - Form A

## Common Errors:

- Not submitting the Form A in Excel
- Not entering the school system name in cell D4.
  - The LDOE cannot accept forms that are incomplete.
- Not properly recognizing the School Lunch Fund in cell J16.

# Signature Page

## Signature Sheet

The **Signature Sheet** is required and certifies the budget submitted contains a true and full report of revenues and expenditures.

The sheet must be signed and dated and submitted along with the General Fund Budget Form A.

### Signature Sheet

#### General Fund Budget Approval FY2021-2022

I hereby certify that to the best of my knowledge and belief the data reported in the attached Form A – General Fund Budget, Fiscal Year 2021-2022, constitute a true and full report of revenues and expenditures, both budgeted and actual, for the school system listed below.

School System Name \_\_\_\_\_

Prepared by \_\_\_\_\_

Title \_\_\_\_\_

Telephone Number \_\_\_\_\_

Email Address \_\_\_\_\_

Board Approval Date \_\_\_\_\_

\_\_\_\_\_  
Signature of Superintendent

**Due by close of business on September 30, 2021**

Scan and submit via email to [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov).

This form is issued by the State Superintendent of Education in accordance with Louisiana Revised Statutes, Title 17, Section 88.



# School System Adopted Budget

- The budget adopted by the school system should be prepared in such a manner as described by the Local Government Budget Act and according to budgeting best practices.
- To be compliant with submission requirements, an adopted budget should include:
  - General Fund Summary
  - General Fund and Special Revenue Statements

# School System Adopted Budget

## General Budget Summary

- The general summary of the adopted budget shall be a comprehensive view of the school system budget representing **total funds**.
- This summary shall include at a minimum projected revenues and receipts, expenditures and disbursements, beginning fund and cash balances, and ending fund and cash balances.
- It is also beneficial to include comparisons to prior year in this report.

	Actual Rev. & Exp Thru March	Estimates Thru Current	Final Current Year	Proposed	% Change
Revenues	<u>Current Year</u>	<u>Year End</u>	<u>Budget</u>	<u>Budget</u>	
Property Taxes	\$34,441,704	\$0	\$34,441,704	\$34,427,900	0.0%
Sales & Use Taxes	8,766,600	3,833,400	12,600,000	13,500,000	7.1%
Minimum Foundation Program	9,616,951	3,213,279	12,830,230	14,302,182	11.5%
Other	<u>2,375,721</u>	<u>233,710</u>	<u>2,609,431</u>	<u>2,367,928</u>	<u>-9.3%</u>
Total Revenues	\$55,200,976	\$7,280,389	\$62,481,365	\$64,598,010	3.4%
<b>Expenditures</b>					
Regular Programs	\$15,754,456	\$11,128,682	\$26,883,138	\$27,159,315	1.0%
Special Education Programs	4,245,482	2,973,218	7,218,700	6,398,424	-11.4%
Career & Technical Ed. Prog.	990,151	585,349	1,575,500	1,532,105	-2.8%
Other Instructional Programs	2,072,395	2,004,065	4,076,460	3,739,477	-8.3%
Special Programs	335,663	164,083	499,746	1,080,406	116.2%
Pupil Support Services	2,739,303	1,811,424	4,550,727	4,163,349	-8.5%
Instructional Staff Services	2,078,229	1,686,149	3,764,378	3,574,509	-5.0%
General Administration	2,171,173	219,439	2,390,612	2,540,326	6.3%
School Administration	3,035,308	1,250,573	4,285,881	4,182,075	-2.4%
Business Services	807,904	546,740	1,354,644	1,370,451	1.2%
Maintenance of Plant	2,000,051	1,070,986	3,071,037	2,949,490	-4.0%
Student Transportation Services	3,008,963	1,594,606	4,603,569	4,689,433	1.9%
Central Services	<u>437,223</u>	<u>217,673</u>	<u>654,896</u>	<u>646,936</u>	<u>-1.2%</u>
Total Expenditures	\$39,676,301	\$25,252,987	\$64,929,288	\$64,026,296	-1.4%
Other Sources of Funds	\$0	\$350,000	\$350,000	\$350,000	0.0%
Other Uses of Funds	<u>0</u>	<u>(318,907)</u>	<u>(318,907)</u>	<u>(318,907)</u>	<u>0.0%</u>
Total Other Sources & Uses	\$0	\$31,093	\$31,093	\$31,093	0.0%
Net Change in Fund Balance	\$15,524,675	(\$17,941,505)	(\$2,416,830)	\$602,807	
Beginning Fund Balance	\$23,839,196		\$23,839,196	\$21,422,366	-10.1%
Ending Fund Balance	\$39,363,871		\$21,422,366	\$22,025,173	2.8%



# General Fund Budget Requirements

## General Fund and Special Revenue Statements

As outlined in Louisiana R.S.39:1305, a statement for the general fund and for each special revenue fund shows the following in a clearly presented detailed comparison:

- 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
- The estimated fund balance at the end of the fiscal year



	Final Budget 2020-2021	Budget 2021-2022	% Change
BEGINNING FUND BALANCE	\$ 7,313,793.00	\$ 8,727,288.00	16.20%
Revenue:			
Revenue From Local Sources:			
Ad Valorem Taxes:			
Constitutional	2,079,475.00	2,079,475.00	0.00%
Operational	2,753,000.00	2,753,000.00	0.00%
Up to 1% Collections by Sheriff	385,175.00	385,175.00	0.00%
Interest on Investments	14,150.00	14,150.00	0.00%
Rent of facilities			
Rent, Lease, Royalties from other than 16th Section Land	208,000.00	208,000.00	0.00%
Sale of Surplus Property	-	-	0.00%
E-Rate	-	-	0.00%
Miscellaneous	14,800.00	14,800.00	0.00%
Total Revenue From Local Sources	5,454,600.00	5,454,600.00	0.00%
Revenue From State Sources:			
Minimum Foundation Program	8,120,000.00	8,120,000.00	0.00%
Revenue Sharing:			
Constitutional	33,000.00	33,000.00	0.00%
Operational	41,000.00	41,000.00	0.00%
16th Section Land	1,270.00	1,270.00	0.00%
PIPs	1,800.00	1,800.00	0.00%
Preschool/Early Childhood	47,500.00	47,500.00	0.00%
Educational Excellence Fund	162,500.00	162,500.00	0.00%
Total Revenue From State Sources	8,407,070.00	8,407,070.00	0.00%
Revenue From Federal Sources:			
Other	-	-	0.00%
Total Revenue From Federal Sources	-	-	0.00%
Transfers In	556,000.00	556,000.00	0.00%
Transfers of Indirect Cost	101,936.00	101,936.00	0.00%
Total Revenue	14,519,606.00	14,519,606.00	0.00%
Total Revenue plus Fund Balance	21,833,399.00	23,246,894.00	6.08%

GENERAL AND ALL SPECIAL REVENUE FUNDS  
SUMMARY  
FOR THE YEAR ENDED JUNE 30, 2021

	ACTUAL FYE 2020			BUDGET FYE 2021			DIFFERENCE	
	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS	GENERAL FUND	SPECIAL REVENUE FUND
REVENUES:								
LOCAL REVENUES								
STATE REVENUES								
FEDERAL REVENUES								
OTHER REVENUES AND SOURCES								
<b>TOTAL REVENUES</b>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
EXPENDITURES:								
REGULAR PROGRAMS								
SPECIAL EDUCATION PROGRAMS								
CAREER & TECH ED PROGRAMS								
OTHER INSTURCTIONAL PROGRAMS								
SPECIAL PROGRAMS								
PUPIL SUPPORT SERVICES								
INSTRUCTIONAL STAFF SERVICES								
GENERAL ADMINISTRATION								
SCHOOL ADMINISTRATION								
BUSINESS SERVICES								
OPERATION & MAINTENANCE								
STUDENT TRANSPORTATION								
CENTRAL SERVICES								
FOOD SERVICE OPERATIONS								
COMMUNITY SERVICES								
FACILITY ACQ. & IMPROVEMENTS								
OTHER USES								
<b>TOTAL EXPENDITURES</b>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXCESS REVENUES(EXPENDITURES)</b>								
<b>BEGINNING FUND BALANCE</b>								
<b>PRIOR YEAR ADJUSTMENTS</b>								
<b>ENDING FUND BALANCE</b>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



# General Fund Budget Form Submission

# Documents to Submit

In order to fulfill the General Fund Budget Submission requirement the following documents must be submitted:

1. **General Fund Budget Form A (Excel format, with System Name in Cell D4)**
  
1. **Signature Sheet (PDF) Signed and dated**
  
1. Detailed adopted budget as approved by the school system (in PDF) including:
  - General Budget Summary
  - General Fund Statement
  - Special Revenue Statement



# Submission Date

- The required documents must be submitted to LDOE *no later than close of business on September 30.*
- If September 30 falls on a Saturday, then the documents must be submitted on September 29.
- *The September 30 deadline is required by Louisiana statute and thus the department has no ability to extend the submission deadline.*
- Timely submittal of all of the packet places a school system in compliance with the requirements of R.S. 17:88 and earns the school system a good rating in the annual Financial Risk Assessment process for meeting a good business practice standard.

# Submission Method

- The documents in the form specified (EXCEL or PDF) must be emailed to [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov)



# Questions?

Send questions to [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov) or call School System Financial Services Office at (225) 342-3617.

Visit [Business Manager Support Library](#) for additional resources.

