

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES**

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|------------------------------------|---|--------------------------------|---|
| Person Preparing Statement: | <u>Ashley Townsend</u> | Department: | <u>Louisiana Department of Education, Board of Elementary and Secondary Education</u> |
| Phone: | <u>225.342.3446</u> | Office: | <u>Governmental, Administrative, and Public Affairs</u> |
| Return Address: | <u>P.O. Box 94064 Baton Rouge, LA 70804</u> | Rule Title: | <u>Part XLI. <i>Bulletin 1929— Louisiana Accounting and Uniform Governmental Handbook (LAC 28:XLI.1301)</i></u> |
| | | Date Rule Takes Effect: | <u>Upon final adoption by BESE</u> |

SUMMARY
(Use complete sentences)

In accordance with Section 961 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a fiscal and economic impact statement on the rule proposed for adoption, repeal or amendment. THE FOLLOWING STATEMENTS SUMMARIZE ATTACHED WORKSHEETS, I THROUGH IV AND WILL BE PUBLISHED IN THE LOUISIANA REGISTER WITH THE PROPOSED AGENCY RULE.

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There are no anticipated implementation costs or savings to state or local governmental units due to the proposed rule change. The revisions incorporate the minimum charter school business administrator credential requirements previously adopted in *Bulletin 126 -- Charter Schools* by lessening the length of time provided for charter school business administrators to earn the mandatory certification for the city and parish school business administrator credential from seven years to four years and maintains exemptions for administrators with a valid CPA license.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

There is no anticipated effect on the revenue collections of state or local governmental units as a result of the proposed rule change.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NON-GOVERNMENTAL GROUPS (Summary)

There are no anticipated costs or benefits to directly affected persons, small business, or nongovernmental groups as a result of the proposed rule change.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

There is no anticipated effect on competition and employment as a result of the proposed rule change.

Beth Scioneaux

Signature of Head or Designee

Beth Scioneaux, Deputy Superintendent for Management and Finance

Typed Name & Title of Agency Head or Designee

Date of Signature

5/6/25

Patrice Thomas, Deputy Fiscal Officer

Legislative Fiscal Officer or Designee

5/07/2025

Date of Signature

**FISCAL AND ECONOMIC IMPACT STATEMENT
FOR ADMINISTRATIVE RULES**

The following information is required in order to assist the Legislative Fiscal Office in its review of the fiscal and economic impact statement and to assist the appropriate legislative oversight subcommittee in its deliberation on the proposed rule.

- A. Provide a brief summary of the content of the rule (if proposed for adoption, or repeal) or a brief summary of the change in the rule (if proposed for amendment). Attach a copy of the notice of intent and a copy of the rule proposed for initial adoption or repeal (or, in the case of a rule change, copies of both the current and proposed rules with amended portions indicated).

The proposed rule change amends LAC 28:XLI in *Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook*. The revisions incorporate the charter school business administrator credential requirements, adopted in *Bulletin 126 – Charter Schools*. Additionally, the revisions amend the city and parish school business administrator credential by reducing the number of years from seven to four for earning the mandatory certification.

- B. Summarize the circumstances, which require this action. If the Action is required by federal regulation, attach a copy of the applicable regulation.

The aforementioned change further aligns business practices and credentialing requirements.

- C. Compliance with Act 11 of the 1986 First Extraordinary Session

- (1) Will the proposed rule change result in any increase in the expenditure of funds? If so, specify amount and source of funding.

The proposed rule change will not result in an increase in the expenditure of funds.

- (2) If the answer to (1) above is yes, has the Legislature specifically appropriated the funds necessary for the associated expenditure increase?

(a) _____ YES. If yes, attach documentation.

(b) _____ NO. If no, provide justification as to why this rule change should be published at this time

**FISCAL AND ECONOMIC IMPACT STATEMENT
WORKSHEET**

I. A. COSTS OR SAVINGS TO STATE AGENCIES RESULTING FROM THE ACTION PROPOSED

1. What is the anticipated increase (decrease) in costs to implement the proposed action?
The proposed rule change will have no effect on costs or savings to state agencies.

| COSTS | FY 25 | FY 26 | FY 27 |
|------------------------|--------------|--------------|--------------|
| PERSONAL SERVICES | \$0 | \$0 | \$0 |
| OPERATING EXPENSES | \$0 | \$0 | \$0 |
| PROFESSIONAL SERVICES | \$0 | \$0 | \$0 |
| OTHER CHARGES | \$0 | \$0 | \$0 |
| EQUIPMENT | \$0 | \$0 | \$0 |
| MAJOR REPAIR & CONSTR. | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 |
| POSITIONS (#) | 0 | 0 | 0 |

2. Provide a narrative explanation of the costs or savings shown in "A. 1.", including the increase or reduction in workload or additional paperwork (number of new forms, additional documentation, etc.) anticipated as a result of the implementation of the proposed action. Describe all data, assumptions, and methods used in calculating these costs.

Not applicable.

3. Sources of funding for implementing the proposed rule or rule change.

Not applicable.

| SOURCE | FY 25 | FY 26 | FY 27 |
|-----------------------|--------------|--------------|--------------|
| STATE GENERAL FUND | \$0 | \$0 | \$0 |
| AGENCY SELF-GENERATED | \$0 | \$0 | \$0 |
| DEDICATED | \$0 | \$0 | \$0 |
| FEDERAL FUNDS | \$0 | \$0 | \$0 |
| OTHER (Specify) | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 |

4. Does your agency currently have sufficient funds to implement the proposed action? If not, how and when do you anticipate obtaining such funds?

Not applicable.

B. COST OR SAVINGS TO LOCAL GOVERNMENTAL UNITS RESULTING FROM THE ACTION PROPOSED.

1. Provide an estimate of the anticipated impact of the proposed action on local governmental units, including adjustments in workload and paperwork requirements. Describe all data, assumptions and methods used in calculating this impact.

There are no anticipated impacts to local governmental units as a result of the proposed rule change.

2. Indicate the sources of funding of the local governmental unit, which will be affected by these costs or savings.

Not applicable.

II. EFFECT ON REVENUE COLLECTIONS OF STATE AND LOCAL GOVERNMENTAL UNITS

- A. What increase (decrease) in revenues can be anticipated from the proposed action?

There is no anticipated effect on the revenue collections of state and local governmental units as a result of the proposed rule change.

| REVENUE INCREASE/DECREASE | FY 25 | FY 26 | FY 27 |
|---------------------------|------------|------------|------------|
| STATE GENERAL FUND | \$0 | \$0 | \$0 |
| AGENCY SELF-GENERATED | \$0 | \$0 | \$0 |
| DEDICATED | \$0 | \$0 | \$0 |
| FEDERAL FUNDS | \$0 | \$0 | \$0 |
| LOCAL FUNDS | \$0 | \$0 | \$0 |
| TOTAL | \$0 | \$0 | \$0 |

*Specify the particular fund being impacted.

- B. Provide a narrative explanation of each increase or decrease in revenues shown in "A." Describe all data, assumptions, and methods used in calculating these increases or decreases.

Not applicable.

III. COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS, SMALL BUSINESSES, OR NONGOVERNMENTAL GROUPS

- A. What persons, small businesses, or non-governmental groups would be directly affected by the proposed action? For each, provide an estimate and a narrative description of any effect on costs, including workload adjustments and additional paperwork (number of new forms, additional documentation, etc.), they may have to incur as a result of the proposed action.

The proposed rule change will not result in costs or economic benefits to directly affected persons, small businesses, or nongovernmental groups. The rule change aligns business practices and credentialing requirements.

- B. Also provide an estimate and a narrative description of any impact on receipts and/or income resulting from this rule or rule change to these groups.

Not applicable.

IV. EFFECTS ON COMPETITION AND EMPLOYMENT

Identify and provide estimates of the impact of the proposed action on competition and employment in the public and private sectors. Include a summary of any data, assumptions and methods used in making these estimates.

There is no anticipated impact on competition and employment as a result of the proposed rule change.

NOTICE OF INTENT

Board of Elementary and Secondary Education

Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook
Business Administrator Credentials
(LAC 28: XLL.1301)

In accordance with the provisions of R.S. 17:6(A)(10) and the Administrative Procedure Act (APA), R.S. 49:953(B)(1) et seq., the Board of Elementary and Secondary Education (BESE) proposes to amend LAC 28:XLI in *Bulletin 1929 – Louisiana Accounting and Uniform Governmental Handbook*. The revisions updates regarding charter school business administrator credential requirements to align with those in *Bulletin 126 – Charter Schools*. Additionally, the revisions amend the city and parish school business administrator credential to allow four years for earning the mandatory certification.

Title 28

EDUCATION

Part XLI. Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook

Chapter 13. Personnel Requirements

**§1301. Minimum Requirements for Lead School Business Administrator/Chief Financial Officer/Business Manager
(Local School Districts and Charter Schools)**

A. – B. ...

C. Continuing Education. All lead school business administrators must acquire a certification.

1. City or parish school district business administrators must acquire a Certified Louisiana School Business Administrator (CLSBA) certification by the Louisiana Association of School Business Officials (LASBO) within four years of the date of hire as an administrator/chief financial officer/business manager

a. All city or parish school district business administrators must maintain certification while employed as a lead school business administrator/chief financial officer/business manager.

b. A valid Louisiana CPA license may be substituted for the CLSBA certification, and the status must remain active while employed as a lead school business administrator/chief financial officer/business manager.

2. Within four years of the date of hire as an administrator/chief financial officer/business manager, all lead charter school administrators must acquire either a CLSBA certification by the LASBO or a certification issued by LAPCS under a plan approved by LDOE.

a. All charter school business administrators must maintain certification while employed as a lead school business administrator/chief financial officer/business manager.

b. A valid Louisiana CPA license may be substituted for the certification required in Paragraph 2 of this Section, and the status must remain active while employed as a lead school business administrator/chief financial officer/business manager.

D. Repealed.

E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(A)(10).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 33:434 (March 2007), amended LR 36:1533 (July 2010), LR 37:1386 (May 2011), LR 51:

COMPARISON DOCUMENT

TITLE 28

EDUCATION

Part XLI. Bulletin 1929—Louisiana Accounting and Uniform Governmental Handbook

Chapter 13. Personnel Requirements

§1301. Minimum Requirements for Lead School Business Administrator/Chief Financial Officer/Business Manager (Local School Districts and Charter Schools)

A. – B. ...

C. Continuing Education. All lead school business administrators must acquire a certification. Certified Louisiana School Business Administrator (CLSBA) certification by the Louisiana Association of School Business Officials (LASBO) within seven years of the date of hire as an administrator/chief financial officer/business manager and maintain certification while employed as a lead school business administrator/chief financial officer/business manager. A Louisiana CPA license may be substituted for the CLSBA certification. The CPA license must remain in active status while employed as a lead school business administrator/chief financial officer/business manager.

1. City or parish school district business administrators must acquire a Certified Louisiana School Business Administrator (CLSBA) certification by the Louisiana Association of School Business Officials (LASBO) within four years of the date of hire as an administrator/chief financial officer/business manager

a. All city or parish school district business administrators must maintain certification while employed as a lead school business administrator/chief financial officer/business manager.

b. A valid Louisiana CPA license may be substituted for the CLSBA certification, and the status must remain active while employed as a lead school business administrator/chief financial officer/business manager.

2. Within four years of the date of hire as an administrator/chief financial officer/business manager, all lead charter school administrators must acquire either a CLSBA certification by the LASBO or a certification issued by LAPCS under a plan approved by LDOE.

a. All charter school business administrators must maintain certification while employed as a lead school business administrator/chief financial officer/business manager.

b. A valid Louisiana CPA license may be substituted for the certification required in Paragraph 2 of this Section, and the status must remain active while employed as a lead school business administrator/chief financial officer/business manager.

D. Repealed.

E. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 17:6(A)(10).

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 33:434 (March 2007), amended LR 36:1533 (July 2010), LR 37:1386 (May 2011), LR 51:

**BOARD OF ELEMENTARY AND SECONDARY EDUCATION
FAMILY IMPACT STATEMENT
(LA R.S. 49:953 and 972)**

Person Preparing Statement: Ashley Townsend
Phone: 225.342.3446
Division: Governmental, Administrative, and Public Affairs
Part XLI. Bulletin 1929— Louisiana Accounting and Uniform Governmental Handbook (LAC 28:XLI.1301)
Rule Title: _____

In accordance with Section 953 and 974 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Family Impact Statement on the rule proposed for adoption, repeal or amendment. All Family Impact Statements shall be kept on file in the State Board Office which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records.

PLEASE RESPOND (YES, NO, OR LACKS SUFFICIENT INFORMATION TO DETERMINE) TO THE FOLLOWING:

1. Will the proposed Rule affect the stability of the family? No
2. Will the proposed Rule affect the authority and rights of parents regarding the education and supervision of their children? No
3. Will the proposed Rule affect the functioning of the family? No
4. Will the proposed Rule affect family earnings and family budget? No
5. Will the proposed Rule affect the behavior and personal responsibility of children? No
6. Is the family or local government able to perform the function as contained in the proposed Rule? Yes

Signature of Contact Person: Ashley Townsend
Date Submitted: 4/17/2025

**POVERTY IMPACT STATEMENT
(LA R.S. 49:973)**

Person Preparing Statement: Ashley Townsend
Phone: 225.342.3446
Division: Governmental, Administrative, and Public Affairs
Part XLI. Bulletin 1929— Louisiana Accounting and Uniform Governmental Handbook (LAC 28:XLI.1301)
Rule Title: _____

In accordance with Section 973 of Title 49 of the Louisiana Revised Statutes, there is hereby submitted a Poverty Impact Statement on the rule proposed for adoption, amendment, or repeal. All Poverty Impact Statements shall be in writing and kept on file in the state agency which has adopted, amended, or repealed a rule in accordance with the applicable provisions of the law relating to public records. For the purposes of this Section, the word "poverty" means living at or below one hundred percent of the federal poverty line.

PLEASE RESPOND (YES, NO, OR LACKS SUFFICIENT INFORMATION TO DETERMINE) TO THE FOLLOWING:

1. Will the proposed Rule affect the household income, assets, and financial authority? No
2. Will the proposed Rule affect early childhood development and preschool through postsecondary education development? No
3. Will the proposed Rule affect employment and workforce development? No
4. Will the proposed Rule affect taxes and tax credits? No
5. Will the proposed Rule affect child and dependent care, housing, health care, nutrition, transportation, and utilities assistance? No

Signature of Contact Person: Ashley Townsend
Date Submitted: 4/17/2025

Small Business Statement

The impact of the proposed Rule on small businesses as defined in the Regulatory Flexibility Act has been considered. It is estimated that the proposed action is not expected to have a significant adverse impact on small businesses. The agency, consistent with health, safety, environmental and economic welfare factors has considered and, where possible, utilized regulatory methods in the drafting of the proposed rule that will accomplish the objectives of applicable statutes while minimizing the adverse impact of the proposed rule on small businesses.

Provider Impact Statement

The proposed Rule should not have any known or foreseeable impact on providers as defined by HCR 170 of 2014 Regular Legislative Session. In particular, there should be no known or foreseeable effect on:

1. the effect on the staffing level requirements or qualifications required to provide the same level of service;
2. the total direct and indirect effect on the cost to the providers to provide the same level of service; or
3. the overall effect on the ability of the provider to provide the same level of service.

Public Comments

Interested persons may submit written comments via the U.S. Mail until noon, June 10, 2025, to Tavares Walker, Executive Director, Board of Elementary and Secondary Education, Box 94064, Capitol Station, Baton Rouge, LA 70804-9064. Written comments may also be hand delivered to Tavares Walker, Executive Director, Board of Elementary and Secondary Education, Suite 5-190, 1201 North Third Street, Baton Rouge, LA 70802 and must be date stamped by the BESE office on the date received. Public comments must be dated and include the original signature of the person submitting the comments.