

**FLOWCHART OF STATUTORY MANDATES
CONCERNING THE LOCAL GOVERNMENT BUDGET ACT**

| | CITES | POLITICAL SUBDIVISIONS | ELECTED OFFICIALS | SCHOOL BOARDS |
|--|---|--|---|--|
| Complete Budget | R.S. 39:1305(A) | ✓ | ✓ | ✓ |
| Budget Preparer | R.S. 39:1305(B) | Chief Executive or Administrative Officer | Elected Official | Local Superintendent |
| Budget Message Prepared by: | R.S. 39:1305 (C)(1) | Chief Executive or Administrative Officer | Elected Official | Local Superintendent |
| Budget Instrument for Adoption | R.S. 39:1305(D) (R.S. 33:406(A)(3)) | Ordinance or Resolution (Lawrason Act Municipalities - Ordinance only) | Letter authorizing implementation signed by elected official | Resolution |
| Completed & Submitted for Public Inspection | R.S. 39:1306 | <u>Political Subdivision</u> - 15 days prior to beginning of fiscal year <u>Parish</u> - Prior to 15 th day of fiscal year | 15 days prior to beginning of fiscal year | 15 days prior to date of adoption |
| Publication | R.S. 39:1307(B) | Official Journal | Official Journal | Official Journal |
| Public Hearing (Public participation is required if the total proposed expenditures are \$500,000 or more.) | R.S. 39:1307(A)(C) | No sooner than 10 days after publication | No sooner than 10 days after publication (A.G. Opinion #85-938A) | Prior to September 15 th of fiscal year ✓ |
| Certify Completion of Public Process | R.S. 39:1307(D) | Notice in Official Journal | Notice in Official Journal | Notice in Official Journal |
| Adoption | R.S. 39:1309 | <u>Political Subdivision</u> - At open meeting before end of prior fiscal year. <u>Parish</u> - At open meeting prior to 30 th day of new fiscal year. | No public meeting required | At open meeting – by September 15 of fiscal year R.S. 17:88(A) Send to State Superintendent by September 30 th for approval R.S.17:88(C) |
| Retain Certified Copies | R.S. 39:1309(D) & R.S. 39:1313 | Chief Executive or Administrative Officer | Elected Official | Local Superintendent |
| Amendments to Adopted Budget | R.S. 39:1310* & 1311 <i>*Not applicable to amendments to proposed budget prior to final adoption</i> | Adopted at public meeting after publication on the agenda. (Must adopt if there is a 5% variance in revenues or expenditures or beginning fund balance.) | Publication in the Official Journal (Must adopt if there is a 5% variance in revenues or expenditures.) | Adopted at public meeting after publication on the agenda. (Must adopt if there is a 5% variance in revenues or expenditures) |

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