

**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 *Not applicable to amendments to proposed budget prior to final adoption	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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