

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

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

**Click here for Additional information on the [LGBA](#).**

➤ Public participation is required if the total proposed expenditures are \$500,000 or more.