

Regulation 3100: Budget

Status: DRAFT

Original Adopted Date: 06/07/2011 | Last Revised Date: 06/22/2021 | Last Reviewed Date: 06/22/2021

Budget Advisory Committee

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee
2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

The committee's duties may include, but are not necessarily limited to:

1. Making recommendations regarding budget priorities which align with the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans
2. Recommending cost reduction strategies, such as identifying services that may be reduced, made more efficient, or discontinued
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

The specific duties of the committee shall be clearly defined and presented to each member in writing, along with any background information necessary for the successful completion of the committee's charges, the timelines for reporting the committee's progress, and timelines for completion of each task.

Public Hearing

The agenda for the public hearing on the district budget shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code 42103, 42127, 52062)

The Superintendent or designee shall notify the County Superintendent of Schools of the location and dates at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing, as required by Education Code 42103 **specified in Education Code 42103. Beginning January 1, 2027, this notification, rather than being published in a newspaper of general circulation as described above, shall be prominently posted on the homepage of the district's website at least three days before the availability of the proposed budget for public inspection.**

Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code 42127; 5 CCR 15450)

1. The minimum recommended reserve for economic uncertainties
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve
3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve

During the hearing, any district resident may appear and object to the proposed budget or to any item in the budget.

The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

Budget Review Committee for Disapproved Budgets

If the district's budget is disapproved by the County Superintendent for any reason other than disapproval of the district's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

1. Three persons selected by the Board from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
2. A regional review committee selected and convened by the County Superintendent with the approval of the Board and SPI

If the budget review committee recommends disapproval of the district budget, the Board may submit a response to the SPI no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 42127.3)

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent to develop and adopt, by December 31, a fiscal plan and budget that will allow the district to meet its current fiscal year and multiyear financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code 42127.4)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

	Description
5 CCR 15060	Standardized account code structure
5 CCR 15440-15451	Criteria and standards for school district budgets
5 CCR 15494-15497	Local control and accountability plan and spending requirements
Attendance Recovery Program	Attendance Recovery Program
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 33127	Standards and criteria for local budgets and expenditures
Ed. Code 41202	Determination of minimum level of education funding
Ed. Code 42103	Budget notification
Ed. Code 42122-42129	Budget requirements
Ed. Code 42130-42134	Financial reports and certifications
Ed. Code 42140-42142	Public disclosure of fiscal obligations
Ed. Code 42238-42251	Apportionments to districts
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 42602	Use of unbudgeted funds
Ed. Code 42610	Appropriation of excess funds and limitation thereon
Ed. Code 45253	Annual budget of personnel commission

State References

Ed. Code 45254	First year budget of personnel commission
Ed. Code 52060-52077	Local control and accountability plan
Gov. Code 21710-21716	California Employer's Pension Prefunding Trust Program
Gov. Code 7900-7914	Appropriations limit

Management Resources References

	Description
California Department of Education Publication	New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011
California Department of Education Publication	California School Accounting Manual
Fiscal Crisis & Management Assistance Team Pub.	Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related Legislation, June 2019
Government Finance Officers Association	Best Practice: Fund Balance Guidelines for the General Fund, September 2015
Governmental Accounting Standards Board Statement	Pronouncements
Governmental Accounting Standards Board Statement	Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009
Governmental Accounting Standards Board Statement	Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Finance
Website	Governmental Accounting Standards Board
Website	California Department of Education, Finance and Grants
Website	Government Finance Officers Association
Website	Association of California School Administrators
Website	School Services of California, Inc.
Website	CSBA
Website	Fiscal Crisis and Management Assistance Team

Cross References

	Description
0000	Vision
0200	Goals For The School District
0400	Comprehensive Plans
0415	Equity
0440	District Technology Plan
0440	District Technology Plan
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
1113	District And School Websites
1113	District And School Websites
1113-E(1)	District And School Websites
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees

Cross References

	Description
1330.1	Joint Use Agreements
1340	Access To District Records
1340	Access To District Records
1400	Relations Between Other Governmental Agencies And The Schools
2210	Administrative Discretion Regarding Board Policy
2230	Representative And Deliberative Groups
3000	Concepts And Roles
3110	Transfer Of Funds
3220.1	Lottery Funds
3230	Federal Grant Funds
3230	Federal Grant Funds
3231	Impact Aid
3260	Fees And Charges
3260	Fees And Charges
3270	Sale And Disposal Of Books, Equipment And Supplies
3270	Sale And Disposal Of Books, Equipment And Supplies
3280	Sale Or Lease Of District-Owned Real Property
3280	Sale Or Lease Of District-Owned Real Property
3300	Expenditures And Purchases
3312	Contracts
3350	Travel Expenses
3400	Management Of District Assets/Accounts
3400	Management Of District Assets/Accounts
3460	Financial Reports And Accountability
3460	Financial Reports And Accountability
3470	Debt Issuance And Management
3510	Green School Operations
3511	Energy And Water Management
3511	Energy And Water Management
3540	Transportation
3551	Food Service Operations/Cafeteria Fund
3551	Food Service Operations/Cafeteria Fund
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
3580	District Records
3580	District Records
4131	Staff Development
4131.1	Teacher Support And Guidance
4131.1	Teacher Support And Guidance
4143	Negotiations/Consultation

Cross References**Description**

4151	Employee Compensation
4154	Health And Welfare Benefits
4154	Health And Welfare Benefits
4156.2	Awards And Recognition
4251	Employee Compensation
4254	Health And Welfare Benefits
4254	Health And Welfare Benefits
4256.2	Awards And Recognition
4331	Staff Development
4351	Employee Compensation
4354	Health And Welfare Benefits
4354	Health And Welfare Benefits
4356.2	Awards And Recognition
5142.2	Safe Routes To School Program
5142.2	Safe Routes To School Program
6000	Concepts And Roles
6020	Parent Involvement
6020	Parent Involvement
6141	Curriculum Development And Evaluation
6141	Curriculum Development And Evaluation
6141.4	International Baccalaureate Program
6141.5	Advanced Placement
6151	Class Size
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6174	Education For English Learners
6174	Education For English Learners
7160	Charter School Facilities
7160	Charter School Facilities
7210	Facilities Financing
9000	Role Of The Board
9130	Board Committees
9140	Board Representatives
9240	Board Training
9250-E PDF(1)	Remuneration, Reimbursement And Other Benefits
9250	Remuneration, Reimbursement And Other Benefits
9320	Meetings And Notices
9322	Agenda/Meeting Materials
9323	Meeting Conduct