BUDGET ADOPTION PROCESS

District governing board holds public hearings and adopts LCAP and budget (with criteria and standards) and submits to COE not later than five days after that adoption or July 1, whichever occurs first. {E.C. 42127(a)(l) and (2), 42127(i)}

Nonsubmittal

If a district does not submit a budget, the county superintendent shall, at district expense, develop a budget by September 15. {E.C. 42127(d)}

Budget Cycle ← *LCAP approval process and budget approval are interdependent.* → **LCAP Cycle**

County superintendent of schools performs criteria and standards review and either approves, conditionally approves, or disapproves the budget by Sept. 15. {E.C. 42127(c) and (d)}

- Notify LEA

County superintendent of schools performs review of LCAP for the <u>three criteria</u> for approval; approves or requests clarification on or before Sept. 15. {E.C. 42127}

Budget revisions due no later than 45 days after governor signs Budget Act. {E.C. 42127(h)}

- LEA responds to COE recommendations/ conditional approval.
- Files budget with COE by Oct. 8. {E.C. 42127(d)(3)}

Within 15 days, district governing board shall respond in writing to request for clarification.

Within 15 days of receiving response, the county superintendent of schools may submit recommendations in writing.

The governing board of a district shall consider the COE recommendations in a public meeting within 15 days.

- Recommendations to LEA.
- COE may assign fiscal advisor and/ or appoint a committee to review and make recommendations. {E.C. 42127(d)}
- Notifies SPI by Oct. 22. {E.C. 42127(e)}

- County superintendent examines budget and LCAP by Nov. 8.
- Budget and LCAP approved.
- Process ends.

- County superintendent reviews revised board-approved LCAP and either approves, conditionally approves, or seeks further clarification.
- Notifies SPI by Oct. 22.

District LCAP fails in any of the <u>three criteria</u>. Budget authority reverts to prior year spending or current year board-approved budget, whichever is less. COE shall provide technical assistance, academic expert, or request the SPI to assign the California Collaborative for Educational Excellence (CCEE) to provide advice and assistance.

- COE calls for the formation of a budget review committee (BRC). {E.C. 42127.1}
- Notifies SPI by Nov. 8 {E.C. 42127(g)}

→ Approval path
⇢ Disapproval path