BUDGET ADOPTION PROCESS

Appendix E

District governing board holds public hearings on LCAP and budget and minimum reserve requirement; 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)(1) and (2), 42127(i))

**Nonsubmital**
- If a district does not submit a budget, the county superintendent shall, at district expense, develop a budget by September 15. (E.C. 42127(h))

- LCAP approval process and budget approval are interdependent.

**Budget Cycle**
- County superintendent of schools performs review of LCAP for the three criteria for approval; approves or requests clarification on or before August 15. (E.C. 52070(b)).
- Within 15 days of receiving response, the county superintendent shall send written recommendations to the district in writing.
- The governing board of a district shall consider the COE recommendations in a public meeting within 15 days.

**Disapproval path**
- COE calls for the formation of a budget review committee (BRC). (E.C. 42127.1)
- Notifies SPI by November 8. (E.C. 42127(g))
- COE may assign fiscal advisor and/or appoint a committee to review and make recommendations. (E.C. 42127(d))
- Notifies SPI by October 22. (E.C. 42127(e))
- LEA responds to COE recommendations/conditional approval.
- Files budget with COE by October 8. (E.C. 42127(d))
- Budget revisions due no later than 45 days after governor signs Budget Act. (E.C. 42127(h))
- County superintendent examines budget and LCAP by October 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 October 22.
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