

REGULATION 3100: Budget Comparison Chart

Section: Business

SUMMARY OF UPDATE

Summary of Update: Regulation updated to emphasize that any recommendations by the budget advisory committee should be consistent with the district's vision, goals, priorities, LCAP, and other comprehensive plans and to clarify that a regional budget review committee convened by the county superintendent of schools requires approval of the Superintendent of Public Instruction as well as the district board.

PARA	Section	Sub-Section	September 11, 2018 CURRENT VERSION	March 2019 REVISED VERSION	CSBA MODIFICATIONS and/or NOTES
			<u>Budget Advisory Committee</u>	No change	
1			Membership of the district's Budget Advisory Committee may include representatives of each of the following groups:	No change	CSBA NOTE: The following optional section is for use by districts that have established a budget advisory committee and have selected either Option 1 or 2 in the "Budget Advisory Committee" section of the accompanying Board policy.
	1		Governing Board members, provided that less than a majority of the Board serves on the committee	No change	
	2		District and school site administrators	No change	
	3		Representatives of bargaining units	No change	
	4		Certificated and/or classified staff	No change	
	5		Parents/guardians	No change	
	6		Representatives of the business community and/or other community members	No change	
	7		Students	No change	
2			The committee's duties may include, but not necessarily be limited to:	The committee's duties may include, but are not necessarily limited to:	CSBA NOTE: The remainder of this section details the duties of the budget advisory committee and is for use by districts that

					selected either Option 1, 2, or 3 in the "Budget Advisory Committee" section of the accompanying Board policy.
	1		Making recommendations regarding budget priorities	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	No change	
	3		Reviewing the clarity and effectiveness of budget documents and communications	No change	
	4		Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board.	No change	
3			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.	No change	
			Public Hearing	No change	
1			The agenda for the public hearing 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.	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.	CSBA NOTE: Pursuant to Education Code 52062, the public hearing on the budget must be at the same meeting as the public hearing on the local control and accountability plan (LCAP). In addition, pursuant to Education Code 52064.1, as added by AB 1808 (Ch. 32, Statutes of 2018), districts are required to develop a local control funding formula budget overview for parents/guardians

					through a process that meets the requirements of Education Code 52062, including the requirement for a public hearing. See the accompanying Board policy and BP 0460 - Local Control and Accountability Plan.
2		The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times 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.	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.		
3		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:	No change:		
	1	The minimum recommended reserve for economic uncertainties	No change		
	2	The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve	No change		
	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	No change		
4		During the hearing, any district resident may speak to the proposed budget or to any item	During the hearing, any district resident may appear and object to the proposed budget or		

		in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak.	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.	
		<u>Budget Review Committee for Disapproved Budgets</u>	No change	
1		Education Code 42127 provides that the County Superintendent cannot call for the formation of a budget review committee if his/her sole reason for disapproving the district's budget is that he/she has not approved the district's LCAP or the annual update to the LCAP.	Delete	
2		If the district's revised budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's local control and accountability plan (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.	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.	<p>CSBA NOTE: Pursuant to Education Code 42127, if the County Superintendent conditionally approves or disapproves the district's initial budget, the district must respond to the County Superintendent's recommendations by October 8; see the accompanying Board policy. If the County Superintendent then disapproves that revised budget, Education Code 42127 and 42127.1 require the County Superintendent to call for the formation of a budget review committee unless the Governing Board and the County Superintendent agree to waive the committee requirement and the California Department of Education agrees to the waiver. See BP 1431 - Waivers. The formation, convening procedures, and timelines of the budget review committee are set forth in Education Code 42127.1-42127.3.</p> <p>Education Code 42127 provides that the County Superintendent cannot call for the formation of a budget review committee if the sole reason for disapproving the district's</p>

					budget is disapproval of the district's LCAP or the annual update to the LCAP.
3			This committee shall consist of either:	No change	CSBA NOTE: Pursuant to Education Code 42127.2, if the Board fails to select the budget review committee from a list of candidates provided by the Superintendent of Public Instruction (SPI) within five working days of receiving the list, as provided in item #1 below, the SPI will select and convene the committee no later than 10 working days after the district's receipt of the candidate list.
	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.	No change	
	2		A regional review committee convened by the County Superintendent with the approval of the Board	A regional review committee selected and convened by the County Superintendent with the approval of the Board and SPI	
4			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.	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.	CSBA NOTE: Pursuant to Education Code 42127.2, the budget review committee is required to submit, by November 30, its recommendation as to whether the district's budget should be approved or disapproved and, if the recommendation is for disapproval, its recommended revisions to the budget. The SPI may extend this deadline for up to 15 working days.
5			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 as he/she develops and adopts by December 31, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in	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	

		accordance with the budget adopted by the County Superintendent.	district shall operate in accordance with the budget adopted by the County Superintendent.	
6		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.	No change	

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