

LODI UNIFIED SCHOOL DISTRICT

Rule 3100

Business and Non-Instructional Operations

District Budget

The district budget shall be prepared annually from the best possible estimates that individual schools and district administrative staff can provide. Appropriate consolidation shall occur as the budget progresses through the various levels of review.

The district budget shall be developed in accordance with standards and criteria for fiscal accountability adopted by the State Board of Education. The chief business officer will submit all proposed budgets and revisions as required by Education Code.

Before adopting the district budget for the subsequent fiscal year, the Board of Education shall hold a public hearing. An agenda for this 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 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.

Any district resident may appear at the public hearing and speak to the proposed budget or any item on the budget. The hearing may conclude when all residents who so desire have had the opportunity to be heard. Sufficient time shall be allowed so that the budget will be adopted by July 1.

The district's budget shall be presented in the format prescribed by the Superintendent of Public Instruction.

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review.

No later than 45 days after the Governor signs the annual Budget Act, the superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary.

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

If the district's 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.

Rule

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