BUDGET ADOPTION PROCESS

Single Budget Cycle

- County superintendent of schools performs criteria and standards review and either approve, conditionally approve, or disapprove the budget by 8/15 (E.C. 42127 (c)(d)).
- LEA responds to COE recommendations/conditional approval.
- Files budget with COE by 9/8 (E.C. 42127 (e)).

Disapproved

- Recommendations to LEA.
- COE may assign fiscal adviser and/or appoint a committee to review and make recommendations (E.C. 42127 (d)).
- Notifies SPI by 9/22 (E.C. 42127(f)).

Disapproved

- COE calls for the formation of a Budget Review Committee (BRC) (E.C. 42127,1) 10/8.
- Notifies SPI by 10/8 (E.C. 42127 (h)).

Approved

- Notify LEA.
- Process ends unless

Disapproval path

Disapproved

- County Superintendent examines budget by 10/8.
- Process ends 10/8 (E.C. 42127 (i)(3)).

Nonsubmittal

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

Dual Budget Cycle

- County superintendent of schools performs criteria and standards review and either approves, conditionally approves, or disapproves the budget by 8/15 (E.C. 42127 (c)(d)).
- LEA responds to COE recommendations/conditional approval.
- Files budget with COE by 9/8 (E.C. 42127 (e)).
- County Superintendent examines budget by 10/8.

Approved

- Budget approved.
- Process ends 10/8 (E.C. 42127(g)).

Disapproved

- Recommendations to LEA.
- COE may assign fiscal adviser and/or appoint a committee to review and make recommendations (E.C. 42127(d)).
- Notifies SPI by 9/22 of tentative disapproval (E.C. 42127 (i)(2)).

Disapproved

- County superintendent of schools calls for the formation of a budget review committee (E.C. 42127 (i)(3)).
- Notifies SPI by 10/8 (E.C. 42127 (h)).

Approval path

Disapproval path