BUDGET ADOPTION PROCESS Nonsubmittal District governing board holds public hearing and adopts budget with criteria & If a district does not submit a budget, the county standards and submits to COE not later than 5 days after that adoption or July 1, superintendent shall, at district expense, develop a whichever occurs first {E.C. 42127 (a)(1)(2), 42127 (i), and 42103}. budget by Sept. 15 (E.C. 42127 (d)). Single Budget Cycle **Dual Budget Cycle Approved** County superintendent of schools • County superintendent of schools performs **Approved** performs criteria and standards criteria and standards review, and either · Notify LEA. review and either approve, · Notify LEA. approves, conditionally approves, or LEA files revised conditionally approve, or disapprove disapproves the budget by 8/15. {E.C. 42127 Process ends unless budget 9/8. the budget by 8/15 (c)(d). {E.C. 42127 (c)(d)}. Budget Revisions due no later than 45 days after Governor • LEA responds to COE. • LEA responds to COE signs Budget Act recommendations/conditional approval. · Budget approved. recommendations/conditional {E.C. 42127 (i) (4)}. • Files budget with COE by 9/8 • Process ends 10/8 approval. {E.C. 42127 (e)}. {E.C. 42127(g)}. • Files budget with COE by 9/8 • County Superintendent {E.C. 42127 (e)}. examines budget by 10/8. Disapproved Disapproved • County Superintendent Recommendations to LFA. examines budget by 10/8. · Recommendations to LEA. • COE may assign fiscal adviser and/or · Budget approved. • COE may assign fiscal adviser and/or appoint a committee to review and Process ends appoint a committee to review and make make recommendations {E.C. 42127 {E.C. 42127 (i)(3)}. recommendations {E.C. 42127(d)}. (d)}. • Notifies SPI by 9/22 of tentative disapproval • Notifies SPI by 9/22 (E.C. 42127(f)). {E.C. 42127 (i)(2)}. Disapproved **Disapproved** • COE calls for the formation of a · County superintendent of schools calls for Budget Review Committee (BRC) the formation of a budget review committee {E.C. 42127.1} 10/8. {E.C. 42127(i)(3)}. Notifies SPI by 10/8 - Approval path • Notifies SPI by 10/8 (E.C. 42127 (h)). {E.C. 42127 (h)}. ____ Disapproval path