



# Santa Ana Unified School District

ADMINISTRATIVE REGULATION NO: 3100

SUBJECT: Budget

CATEGORY: Business and Non-Instructional Operations

EFFECTIVE: 10/21/2016

RESPONSIBLE OFFICE(S): Business Services, Budget

REVIEWED: 02/20/2015

## **SCOPE:**

On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

## **PROCEDURES AND GENERAL INFORMATION:**

### Initial Budget Adoption

Before adopting the budget for the subsequent fiscal year, the Board shall hold a public hearing. The 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. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062) (cf. 9320 – Meetings and Notices) (cf. 9322 – Agenda/Meeting Materials)

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.

Whenever the proposed District budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties of 2%, 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)

- The minimum recommended reserve for economic uncertainties
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve. The ending fund balances included are Fund 01, General Fund, Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects, and Fund 20, Special Reserve Fund for Postemployment Benefits.
- A statement of reasons substantiating the need for the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserves

During the hearing, any District resident may speak to the proposed budget or any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103) (cf. 9323 – Meeting Conduct)

After the public hearing, at a public meeting held on a different date, the Board shall adopt the District budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code 52062)



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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 view. (Education Code 42127)

If the District budget is not submitted to the County superintendent, the County Superintendent, at District expense, shall develop a budget for the District by September 15 and transmit that budget to the governing board of the District. This budget is deemed adopted. This approved budget shall be a guide for the District's priorities. The Superintendent of Public Instruction (SPI) shall review and certify the District budget approved by the County Superintendent (Education Code 42127).

If the District's governing board neglects or refuses to make a budget, the County Superintendent shall not make any apportionment of state or county school money to the District or approve any warrant issued by the District (Education Code 42128)

## Revised Budget

If the County Superintendent disapproves the District's July 1 budget on or before September 15, the Board shall review and respond to his/her recommendations at a public hearing on or before October 8. The response shall include any proposed revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42103, 42127). The revised 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. (Education Code 42127)

## IMPLEMENTATION GUIDELINES AND ASSOCIATED DOCUMENTS:

### **District Policies and Procedures:**

Board Policy 3100	Budget
Board Bylaws 9320	Meetings and Notices
Board Bylaws 9322	Agenda/Meetings Materials
Board Bylaws 9323	Meeting Conduct

### **Legal Reference:**

#### EDUCATION CODE

42103, 42126, 42127, 42128	Budget Requirements
52062	Local Control and Accountability Plan

#### CALIFORNIA CODE OF REGULATIONS

5 CCR 15450	Reserves
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