

Business and Noninstructional Operations

BUDGET

AR 3100

Budget Advisory Committee

Membership of the district's budget advisory committee may include representatives of each of the following groups:

1. Governing Board members, provided that less than a majority of the Board serves on the committee
2. District and school site administrators
3. Representatives of bargaining units
4. Certificated and/or classified staff
5. Parents/guardians
6. Representatives of the business community and/or other community members
7. Students

The committee's duties may include, but are not necessarily limited to:

1. 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
3. Reviewing the clarity and effectiveness of budget documents and communications
4. Presenting progress reports on the committee's work and a final report of recommendations to the Superintendent or designee and to the Board

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.

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Public 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. (Education Code 42103, 42127, 52062)

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 specified in Education Code 42103. Beginning January 1, 2027, this notification, rather than being published in a newspaper of general circulation as described above, shall be prominently posted on the homepage of the district's website at least three days before the availability of the proposed budget for public inspection.

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

During the hearing, any district resident may appear and object to the proposed budget or 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. (Education Code 42103) Written communication to sites of their initial allocations shall occur

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within two weeks of the California Longitudinal Pupil Achievement Data System (CALPADS) certification but no later than February 7 and should also be shared with school site councils.

School Site Allocations and Allowable Carryover

School site allocations of categorical funds shall comply with any applicable federal or state guidelines. Prior year student counts will be used for calculations.*

Budget Review Committee for Disapproved Budgets

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. (Education Code 42127)

This committee shall consist of either: (Education Code 42127.1, 42127.2)

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
2. A regional review committee selected and convened by the County Superintendent with the approval of the Board and SPI

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. (Education Code 42127.3)

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 district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code 42127.3)

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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. (Education Code 42127.4)

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

5 CCR 15060

5 CCR 15440-15451

5 CCR 15494-15497

Attendance Recovery Program

Ed. Code 1240

Ed. Code 33127

Ed. Code 41202

Ed. Code 42103

Ed. Code 42122-42129

Ed. Code 42130-42134

Ed. Code 42140-42142

Ed. Code 42238-42251

Ed. Code 42238.01-42238.07

Ed. Code 42602

Ed. Code 42610

Ed. Code 45253

Ed. Code 45254

Ed. Code 52060-52077

Gov. Code 21710-21716

Gov. Code 7900-7914

Management Resources

*California Department of Education
Publication*

*California Department of Education
Publication*

*Fiscal Crisis & Management
Assistance Team Pub.*

*Government Finance Officers
Association*

Description

[Standardized account code structure](#)

[Criteria and standards for school district budgets](#)

[Local control and accountability plan and spending
requirements](#)

[Attendance Recovery Program](#)

[County superintendent of schools; duties](#)

[Standards and criteria for local budgets and
expenditures](#)

[Determination of minimum level of education funding](#)

[Budget notification](#)

[Budget requirements](#)

[Financial reports and certifications](#)

[Public disclosure of fiscal obligations](#)

[Apportionments to districts](#)

[Local control funding formula](#)

[Use of unbudgeted funds](#)

[Appropriation of excess funds and limitation thereon](#)

[Annual budget of personnel commission](#)

[First year budget of personnel commission](#)

[Local control and accountability plan](#)

[California Employer's Pension Prefunding Trust Program](#)

[Appropriations limit](#)

Description

[New Requirements for Reporting Fund Balance in
Governmental Funds, January 7, 2011](#)

[California School Accounting Manual](#)

[Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840
and Related Legislation, June 2019](#)

[Best Practice: Fund Balance Guidelines for the General
Fund, September 2015](#)

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Governmental Accounting Standards Board Statement	<u>Pronouncements</u>
Governmental Accounting Standards Board Statement	<u>Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009</u>
Governmental Accounting Standards Board Statement	<u>Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015</u>
Website	<u>CSBA District and County Office of Education Legal Services</u>
Website	<u>California Department of Finance</u>
Website	<u>Governmental Accounting Standards Board</u>
Website	<u>California Department of Education, Finance and Grants</u>
Website	<u>Government Finance Officers Association</u>
Website	<u>Association of California School Administrators</u>
Website	<u>School Services of California, Inc.</u>
Website	<u>CSBA</u>
Website	<u>Fiscal Crisis and Management Assistance Team</u>

Cross References

Policy	Description
0000	<u>Vision</u>
0200	<u>Goals For The School District</u>
0400	<u>Comprehensive Plans</u>
0415	<u>Equity</u>
0440	<u>District Technology Plan</u>
0440	<u>District Technology Plan</u>
0460	<u>Local Control And Accountability Plan</u>
0460	<u>Local Control And Accountability Plan</u>
1113	<u>District And School Websites</u>
1113	<u>District And School Websites</u>
1113-E(1)	<u>District And School Websites</u>
1220	<u>Citizen Advisory Committees</u>
1220	<u>Citizen Advisory Committees</u>
1330.1	<u>Joint Use Agreements</u>
1340	<u>Access To District Records</u>
1340	<u>Access To District Records</u>
1400	<u>Relations Between Other Governmental Agencies And The Schools</u>
2210	<u>Administrative Discretion Regarding Board Policy</u>
2230	<u>Representative And Deliberative Groups</u>
3000	<u>Concepts And Roles</u>
3110	<u>Transfer Of Funds</u>

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3220.1	<u>Lottery Funds</u>
3230	<u>Federal Grant Funds</u>
3230	<u>Federal Grant Funds</u>
3231	<u>Impact Aid</u>
3260	<u>Fees And Charges</u>
3260	<u>Fees And Charges</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3270	<u>Sale And Disposal Of Books, Equipment And Supplies</u>
3280	<u>Sale Or Lease Of District-Owned Real Property</u>
3280	<u>Sale Or Lease Of District-Owned Real Property</u>
3300	<u>Expenditures And Purchases</u>
3312	<u>Contracts</u>
3350	<u>Travel Expenses</u>
3400	<u>Management Of District Assets/Accounts</u>
3400	<u>Management Of District Assets/Accounts</u>
3460	<u>Financial Reports And Accountability</u>
3460	<u>Financial Reports And Accountability</u>
3470	<u>Debt Issuance And Management</u>
3510	<u>Green School Operations</u>
3511	<u>Energy And Water Management</u>
3511	<u>Energy And Water Management</u>
3540	<u>Transportation</u>
3551	<u>Food Service Operations/ Cafeteria Fund</u>
3551	<u>Food Service Operations/ Cafeteria Fund</u>
3553	<u>Free And Reduced Price Meals</u>
3553	<u>Free And Reduced Price Meals</u>
3580	<u>District Records</u>
3580	<u>District Records</u>
4131	<u>Staff Development</u>
4131.1	<u>Teacher Support And Guidance</u>
4131.1	<u>Teacher Support And Guidance</u>
4141	<u>Collective Bargaining Agreement</u>
4143	<u>Negotiations/ Consultation</u>
4151	<u>Employee Compensation</u>
4154	<u>Health And Welfare Benefits</u>
4154	<u>Health And Welfare Benefits</u>
4156.2	<u>Awards And Recognition</u>
4231	<u>Staff Development</u>
4241	<u>Collective Bargaining Agreement</u>
4243	<u>Negotiations/ Consultation</u>
4251	<u>Employee Compensation</u>
4254	<u>Health And Welfare Benefits</u>
4254	<u>Health And Welfare Benefits</u>

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4256.2	<u>Awards And Recognition</u>
4331	<u>Staff Development</u>
4351	<u>Employee Compensation</u>
4354	<u>Health And Welfare Benefits</u>
4354	<u>Health And Welfare Benefits</u>
4356.2	<u>Awards And Recognition</u>
5142.2	<u>Safe Routes To School Program</u>
5142.2	<u>Safe Routes To School Program</u>
6000	<u>Concepts And Roles</u>
6020	<u>Parent Involvement</u>
6020	<u>Parent Involvement</u>
6141	<u>Curriculum Development And Evaluation</u>
6141	<u>Curriculum Development And Evaluation</u>
6141.4	<u>International Baccalaureate Program</u>
6141.5	<u>Advanced Placement</u>
6151	<u>Class Size</u>
6173.1	<u>Education For Foster Youth</u>
6173.1	<u>Education For Foster Youth</u>
6174	<u>Education For English Learners</u>
6174	<u>Education For English Learners</u>
6181	<u>Alternative Schools/ Programs Of Choice</u>
6181	<u>Alternative Schools/ Programs Of Choice</u>
7160	<u>Charter School Facilities</u>
7160	<u>Charter School Facilities</u>
7210	<u>Facilities Financing</u>
9000	<u>Role Of The Board</u>
9130	<u>Board Committees</u>
9140	<u>Board Representatives</u>
9240	<u>Board Training</u>
9250	<u>Remuneration, Reimbursement And Other Benefits</u>
9250-E(1)	<u>Remuneration, Reimbursement And Other Benefits</u>
9320	<u>Meetings And Notices</u>
9322	<u>Agenda/ Meeting Materials</u>
9323	<u>Meeting Conduct</u>

Regulation

PASADENA UNIFIED SCHOOL DISTRICT

Approved: September 12, 1995

Pasadena, California

Revised: 4/24/14; 10/22/15; 5/26/16; 3/28/19; 2/27/20; 05/22/2025

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