

**Board Policy Manual**  
**Santa Rosa City Schools**

**Policy 3100: Budget**

**Status:**  
ADOPTED

**Original Adopted Date:** 10/01/2015 | **Last Revised Date:** 12/01/2024 | **Last Reviewed Date:** 8/27/2025

The Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with ~~and reflects~~ the district's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The district budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The district budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

### **Budget Development and Adoption Process**

In order to provide guidance in the development of the budget, the Board shall annually establish budget priorities based on identified district needs and goals and on realistic projections of available funds.

The Superintendent or designee shall oversee the preparation of a proposed district budget for approval by the Board and shall involve appropriate staff in the development of budget projections.

The Board shall hold a public hearing on the proposed budget in accordance with Education Code 42103 and 42127. ~~The hearing shall occur at the same meeting as the public hearing on the district's LCAP and the local control funding formula (LCFF) budget overview for parents/guardians. (Education Code 42103, 42127, 52062, 52064.1)~~

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~~The Board shall adopt the district budget at~~

The Board shall adopt the district budget on or before July 1 of each year. (Education Code 42127)

~~At a public meeting held after the date of the public hearing, but on or before July 1 of each year.~~  
The on a date after the public hearing on the budget, the Board shall adopt the budget following its adoption of the LCAP or an annual update to the LCAP, and the LCFF budget overview for parents/guardians at the same meeting. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 42127, 52062)

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~~The budget that is presented at the public hearing as well as the budget)~~

The budget that is formally adopted by the Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction. (SPI) (Education Code 42126, 42127)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the Board, staff, and public.

No later than five days after the Board adopts the district budget or by July 1, whichever occurs first, the Board shall file the adopted district budget with the County Superintendent of Schools the adopted district budget and supporting data. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

If the County Superintendent disapproves or conditionally approves the district's budget, the Board shall review and respond to the County Superintendent's his/her recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

### **Budget Criteria and Standards**

The Superintendent or designee shall develop a district budget in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, local control funding formula revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, unrestricted general fund balance, and reserves. In addition, the Superintendent or designee he/she shall provide the supplemental information specified in 5 CCR 15451, which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33128.3, 33129, 42127.01; 5 CCR 15440-15451)

The district budget shall provide for ~~increased or improved~~ **increasing or improving** services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students ~~in accordance with 5 CCR 15496~~. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)↵

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~~Additionally, the district budget shall provide for increased or improved services for each school which generates LCFF equity multiplier funding. (Education Code 42238.024, 52064)~~↵

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The Board may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.↵

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**Fund Balance**↵

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## Fund Balance

The district shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent ~~shall have discretion to~~ may further delegate the authority to assign funds **at his/her discretion.**

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the district shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

The Board intends to maintain a minimum assigned and unassigned fund balance **of 10% of the total restricted and unrestricted general funds.** ~~in an amount that~~ The Board deems **this amount to be** sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances.

If the assigned and unassigned fund balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the **Board Superintendent or designee** shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, **such as COLA, one-time discretionary funds**, reducing expenditures, and/or increasing revenues or pursuing other funding sources.↵

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#### **Reserve Balance**↵

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~~The district budget shall include a minimum reserve balance for economic uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.~~↵

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~~In any year following the fiscal year in which the district is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes, the district budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)~~↵

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## Long-Term Financial Obligations

The district's current-year budget and multiyear projections shall include adequate provisions for addressing the district's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

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~~The Board may approve a plan for meeting the district's long-term obligations to fund contributions to the California Public Employees' Retirement System (CalPERS) or other defined pension plans such as the California State Teachers Retirement System which, to the extent possible, minimizes significant increases in annual general fund expenditures towards pension obligations. The plan may include prefunding required pension contributions through the California Employers' Pension Prefunding Trust Program pursuant to Government Code 21710-21716.~~

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The Board shall approve a plan for meeting the district's long-term obligations to fund nonpension, other postemployment benefits (OPEBs). This plan shall include a specific funding strategy and the method that will be used to finance the district's annual fiscal obligations for such benefits in a manner that continually reduces the deficit to the district to the extent possible. The Board reserves the authority to review and amend the funding strategy as necessary to ensure that it continues to serve the best interests of the district and maintains flexibility to adjust for changing budgetary considerations.

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~~When the Superintendent or designee shall annually present~~ presents a report to the Board on the estimated accrued but unfunded cost of OPEBs. ~~As, the Board shall disclose, as a separate agenda item at the same meeting, the Board shall disclose whether~~ whether or not it will reserve a sufficient amount of money in its budget to fund the present value of the benefits of existing retirees and/or the future cost of employees who are eligible for benefits in the current fiscal year. (Education Code 42140)

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~~When the Superintendent or designee shall annually present~~ presents a report to the Board on the estimated accrued but unfunded cost of workers' compensation claims ~~and the actuarial reports upon which the estimated costs are based. As, the Board shall disclose, as a separate agenda item at the same meeting, the Board shall disclose whether~~ whether or not it will reserve in the budget sufficient amounts to fund the present value of accrued but unfunded workers' compensation claims or if it is otherwise decreasing the amount in its workers' compensation reserve fund. The

Board shall annually certify to the County Superintendent the amount, if any, that it has decided to reserve in the budget for these costs. The Board shall submit to the County Superintendent any budget revisions that may be necessary to account for this budget reserve. (Education Code 42141)

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## ~~Budget Amendments~~

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## Budget Amendments

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 occur as a result of the funding made available by that Budget Act. (Education Code 42127)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall recommend budget amendments to ensure accurate projections of the district's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

In addition, budget amendments shall be submitted for Board approval as necessary when collective bargaining agreements are accepted, district income declines, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, interfund transfers are needed to meet actual program expenditures, and/or other significant changes occur that impact budget projections.

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 Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

### State

### Description

5 CCR 15060

[Standardized account code structure](#)

5 CCR 15440-15451	<a href="#">Criteria and standards for school district budgets</a>
5 CCR 15494-15497	<a href="#">Local control and accountability plan and spending requirements</a>
Attendance Recovery Program	Attendance Recovery Program
Ed. Code 1240	<a href="#">County superintendent of schools; duties</a>
Ed. Code 33127	<a href="#">Standards and criteria for local budgets and expenditures</a>
Ed. Code 41202	<a href="#">Determination of minimum level of education funding</a>
Ed. Code 42103	<a href="#">Budget notification</a>
Ed. Code 42122-42129	<a href="#">Budget requirements</a>
Ed. Code 42130-42134	<a href="#">Financial reports and certifications</a>
Ed. Code 42140-42142	<a href="#">Public disclosure of fiscal obligations</a>
Ed. Code 42238-42251	<a href="#">Apportionments to districts</a>
Ed. Code 42238.01-42238.07	<a href="#">Local control funding formula</a>
Ed. Code 42602	<a href="#">Use of unbudgeted funds</a>
Ed. Code 42610	<a href="#">Appropriation of excess funds and limitation thereon</a>
Ed. Code 45253	<a href="#">Annual budget of personnel commission</a>
Ed. Code 45254	<a href="#">First year budget of personnel commission</a>

Ed. Code 52060-52077 [Local control and accountability plan](#)

Gov. Code 21710-21716 [California Employer's Pension Prefunding Trust Program](#)

Gov. Code 7900-7914 [Appropriations limit](#)

**Management Resources**

**Description**

California Department of Education Publication [New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011](#)

California Department of Education Publication [California School Accounting Manual](#)

Fiscal Crisis & Management Assistance Team Pub. [Fiscal Oversight Guide for AB 1200, AB 2756, AB 1840 and Related Legislation, June 2019](#)

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

Governmental Accounting Standards Board Statement [Pronouncements](#)

Governmental Accounting Standards Board Statement [Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009](#)

Governmental Accounting Standards Board Statement [Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015](#)

Website [CSBA District and County Office of Education Legal Services](#)

Website [California Department of Finance](#)

Website	<a href="#">Governmental Accounting Standards Board</a>
Website	<a href="#">California Department of Education, Finance and Grants</a>
Website	<a href="#">Government Finance Officers Association</a>
Website	<a href="#">Association of California School Administrators</a>
Website	<a href="#">School Services of California, Inc.</a>
Website	<a href="#">CSBA</a>
Website	<a href="#">Fiscal Crisis and Management Assistance Team</a>

**Cross References**

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0200	<a href="#">Goals For The School District</a>
0400	<a href="#">Comprehensive Plans</a>
0415	<a href="#">Equity</a>
0440	<a href="#">District Technology Plan</a>
0441	<a href="#">Artificial Intelligence</a>
0460	<a href="#">Local Control And Accountability Plan</a>

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<del>1113</del>	<del><a href="#">District And School Websites</a></del>
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<del>1220</del>	<del><a href="#">Citizen Advisory Committees</a></del>
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~~3260~~ [Fees And Charges](#)

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