

The school district budget is an important document that reflects the district's plans and priorities for the fiscal year. California law requires school districts to report financial data four times each year: Adopted Budget, First Interim Report for transactions through October 31, Second Interim Report for transactions through January 31, and Unaudited Actuals for final transactions for the entire fiscal year.

School districts are funded by a variety of funding sources, including federal, state, and local sources. This section discusses how school districts are funded as well as how to conduct the annual budget development process.

INCOME FROM FEDERAL SOURCES

The following are examples of federal revenue sources:

Adult Education

Child Development

Child Nutrition Programs (See also Child Nutrition.)

Elementary and Secondary Education Act (ESEA) of 1965 as amended by the No Child Left Behind Act of 2001 (NCLB)

Federal Emergency Management Agency

Forest Reserve Funds

Special Education (IDEA, Part B)

Carl D. Perkins Vocational–Technical Education Act

Workforce Investment Act (WIA)

Impact Aid, Title VIII of the Elementary and Secondary Education Act (ESEA) of 1965

Federal Impact Aid provides financial assistance to local educational agencies in geographic areas affected by federal activity. The majority of California school districts that are eligible for Impact Aid apply under Section 8003(b), basic support payments. To apply under this section, districts must have at least 400 federally connected students, or at least three percent of the district's average daily attendance (ADA). In addition, to receive a payment for children who live on federal property, or who do not

live on federal property but have a parent employed on federal property, districts must have at least 1,000 qualifying children, or at least 10 percent of the district's ADA. [20 USC § 7703]

Under current law, pupils eligible to be counted include those in kindergarten through grade 12 who reside with a parent either employed and/or living on federal property or with a parent on active duty in the uniformed services. Other eligible pupils include children residing on Indian lands or reservations, children residing in qualified low-rent housing, and handicapped children residing with a parent employed and/or living on federal property. Children of families that have been relocated from residing on federal property due to the construction of military facilities may also be counted.

To apply for funds, districts must submit ED Form 4019 to the U.S. Department of Education. Forms for filing applications electronically and a synopsis of Title VIII are available online (see Additional Resources).

INCOME FROM STATE SOURCES

The State of California supports public education at two funding levels, K-12 and higher education, including community colleges. Most of the support of public schools comes from the state General Fund and local property taxes. School districts calculate individual annual state-aid entitlements using the revenue limit formula established by law. Charter schools receive general purpose block grant amounts by grade levels calculated on a statewide basis.

Revenue Limit

Most of a school district's unrestricted funding is determined by its revenue limit entitlement. The K-12 revenue limit calculation determines the maximum unrestricted revenue a school district may receive from state aid and local property taxes. [EC § 42238] Each district's revenue limit is calculated from a base funding level per Average Daily Attendance (ADA). The figure is adjusted by a process provided by law and amended periodically by major finance bills and the annual State Budget Act.

Adjustments may include:

1. Inflation adjustment [EC § 42238.1]
2. Meals for needy pupils [EC § 42241.2]
3. Beginning teacher salary incentive funding [EC § 45023.1]

4. Increases in unemployment insurance premiums [EC § 42241.7]
5. PERS Reduction [EC § 42238(g)]
6. Supplemental instruction [EC § 42239 et seq.]
7. Annual apprentice hours [EC § 8152]
8. Community day school adjustment [EC § 48664]

School districts receive advance apportionments based on the prior year second principal entitlement plus a state-determined percentage increase. The entitlement is recalculated in February using first period attendance data. The final payment in July is based on a recalculation using actual second period attendance data and other revenue limit adjustments. A final revenue limit computation is done the following February. [EC § 14041]

Basic Aid

A basic aid district is a district in which its share of local property taxes is equal to or greater than its revenue limit entitlement. The state Constitution guarantees districts a minimum level of funding of \$120 per ADA or \$2,400, whichever is greater. [CalC, Art. IX, § 6] Prior to fiscal year 2003-04, this guarantee was satisfied by providing funds through the revenue limit. The revenue limit payment for basic aid districts was eliminated for 2003-04 and future years. The Constitutional requirement will instead be met through existing categorical funding. [EC § 41975]

Special Education Revenue Entitlement

The special education funding model established by AB 602 (Chapter 854, Statutes of 1997) is based on a special education local plan area (SELPA) level funding formula per K-12 ADA. Local special education plans should include specific provisions on how SELPA revenues will be distributed to member school districts. [EC § 56836 et seq.]

Lottery

The California State Lottery was approved by the voters in November 1984 (Proposition 37) and amended in March 2000. The Lottery Act supports the preservation of the rights, liberties, and welfare of the people by providing additional monies to benefit

education without the imposition of additional or increased taxes. Net revenues of the lottery shall not be used as substitute funds but shall supplement the total amount of money allocated for California public education. [GC § 8880 et seq.]

The Lottery Act formula requires that at least 34 percent of the total annual revenues shall be allocated to the benefit of public education. Millions of dollars in annual growth of lottery revenue go to public education specifically for instructional materials. [GC § 8880.4]

On a quarterly basis, revenue earmarked for public education is deposited in the California State Lottery Education Fund. The State Controller's Office issues a warrant to each County Treasurer accompanied by the "Lottery Educational Apportionment System Master Register," which includes average daily attendance, apportionment, adjustments, and net paid amount for each district and county office of education. The county office of education distributes the lottery apportionment to districts based upon the remittance advice.

Categorical Block Grants

Assembly Bill 825 (Chapter 871, Statutes of 2004) combined twenty-four state categorical programs into six thematic block grants for school districts. Information on the programs that rolled in each of the block grants and the calculation and allocation of funding at the LEA level is available on the California Department of Education Web site (see Additional Resources). The six block grants are listed below.

1. Pupil Retention Block Grant [EC § 41505]
2. School Safety Consolidated Competitive Grant [EC § 41510]
3. Teacher Credentialing Block Grant [EC § 41520]
4. Professional Development Block Grant [EC § 41530]
5. Targeted Instructional Improvement Block Grant [EC § 41540]
6. School and Library Improvement Block Grant [EC § 41570]

Districts may transfer funds among the six block grants in a fiscal year subject to specified limitations. The governing board shall discuss transfers at a noticed public meeting. [EC § 41500] School districts should refer to the California Department of Education Web site for current information on permitted transfers (see Additional Resources).

Economic Impact Aid (EIA)

Economic Impact Aid (EIA) is a state categorical program that provides supplemental funds to support programs and activities designed to assist English learners achieve proficiency in the English language and compensatory education to improve the academic achievement of English learners and economically/educationally disadvantaged students in preschool and kindergarten through grade 12. [EC §§ 54422-23] EIA is open to all public school districts and direct-funded charter schools that apply for participation using the annual Consolidated Application (ConApp). LEAs complete and submit the ConApp electronically using the Consolidated Application Data System.

Each district applying for EIA funding is required to adopt an intra-district allocation plan to determine school allocations for limited English proficiency (LEP) and State Compensatory Education (SCE) programs reported in the ConApp, Part II. [EC § 54004.1(a)] Districts that completely and correctly use this modified form will be deemed to have met the requirements for an intra-district allocation plan. Forms and instructions are available online (see Additional Resources). [EC §§ 47634.1, 54004 et seq., 54422-23, 5CCR §§ 4320, 4400]

State Mandated Costs

The state mandated cost program enacted by Senate Bill 90 (Chapter 1406, Statutes of 1972) requires the state to reimburse local government agencies for costs incurred in complying with new state-mandated programs or higher levels of service mandated on existing programs. The filing deadline for ongoing programs is January 15 following the fiscal year in which the costs are incurred. [GC § 17560]

The timing of reimbursement to school districts depends on whether the Legislature includes funding for mandate reimbursement in the state budget. No funds have been appropriated for mandated claims since 2006-07, and none have been included in the Governor's 2008-09 Proposed Budget.

The Commission on State Mandates (COSM) receives and approves test claims for new mandates, adopts parameters and guidelines, hears appeals, and develops cost estimates for funding mandated programs. [GC § 17500 et seq.]

The State Controller issues claiming instructions 60 days after the COSM approves parameters and guidelines for reimbursement to local agencies and school districts. These instructions specify a special filing deadline of 120 days after issuance. This agency is also responsible for processing mandate reimbursements.

The Education Mandated Cost Network (EMCN) is a coalition of school district, community college, and county office representatives that is dedicated to pursuing funding for unfunded state mandates and improving the reimbursement process.

See “Additional Resources” for further information on the State Mandated Cost Program.

INCOME FROM LOCAL SOURCES

The largest source of local revenue is school districts’ share of the one percent maximum property tax rate on both the secured and unsecured rolls. Other sources include penalties and interest on delinquent taxes, supplemental secured taxes, and a few minor state subventions.

Secured Property Taxes

Secured property taxes are taxes assessed against real property, the payment of which is guaranteed by a lien placed on that property. If the taxes remain unpaid after a period of five years, the property may be sold to cover the taxes owed. In California, both land and improvements are included on the secured tax roll. No personal property is included. For agricultural property, trees and vines are taxed with the real estate. [R&TC §§ 4653-3.8]

Unsecured Property Taxes

Unsecured property taxes are taxes on real property for which the value of the lien, in the opinion of the county assessor, is not sufficient to guarantee payment of the tax. [R&TC §§ 4655-5.4]

Educational Revenue Augmentation Fund (ERAF)

In the early 1990s the State shifted partial responsibility for funding K-14 education to local governments (cities, counties, and special districts). The State budget reflected a simultaneous reduction in support for K-14 schools.

Annually, property tax revenues shifted from local government are initially deposited by each county in an Educational Revenue Augmentation Fund (ERAF) to be allocated to K-12 school districts, county offices of education, and community college districts. ERAF revenue is not allocated to basic aid school districts. [R&TC §§ 97-7.2]

Beginning in 2004-05, the State began shifting property tax income from school districts back to local governments. As a result, school districts are generally no longer receiving funds from ERAF. [R&TC § 97.68] The loss of this revenue was backfilled with additional State aid funds directed to schools.

Delinquent Taxes

Any property tax or supplemental tax bill installments that are not received on the due date are delinquent, and penalties are assessed. Ninety percent of California counties have adopted the Alternative Method of Tax Apportionment, referred to as the “Teeter Plan.” The Teeter Plan affects the way the collection of delinquent taxes and penalties is distributed; it has no impact on tax assessments, tax rates, or collection procedures. Under this method, each year a county allocates to all taxing jurisdictions 100 percent of the secured property taxes billed, even if they have not yet been collected. Delinquent secured and unsecured taxes are collected throughout the year, and penalties and interest are accumulated in a county Tax Loss Reserve Fund. The county may transfer to the General Fund any excess over the reserve required by the Board of Supervisors and the State. [R&TC §§ 4701-17]

ANNUAL FINANCIAL AND BUDGET REPORT

School districts are required to develop budgets and manage expenditures in accordance with standards and criteria adopted by the State Board of Education (SBE) [EC § 33129] The county superintendent of schools is required to use the standards and criteria in evaluating district budgets and interim reports. [EC § 42127(c)(1)] (See also Financial Accountability.) These standards and criteria are delineated in Education Code section 33128 and California Code of Regulations, Title 5, section 15440 et seq.

AB 2756 (Chapter 52, Statutes of 2004) mandated significant revisions to the criteria and standards to improve the fiscal monitoring and oversight of school districts. Effective June 2008, Title 5 was further amended to update the formulas and methodologies used by districts in calculating budget projections and to require school districts to provide supplemental information under specified circumstances (see Additional Resources).

User-Friendly Budget Displays Software

School Services of California, Inc. (SSC), the Girard Foundation, and Fiscal Crisis and Management Assistance Team (FCMAT) have collaborated on the design of User-Friendly Budget Displays Software available to all school districts for use in the development and display of school district budgets. The software is updated annually and includes descriptive materials and sample budget displays. The materials are

designed to be customized to fit local district needs. The free User-Friendly Budget Displays Software is available for budget development from the SSC Web site (see Additional Resources).

Budget Requests

For the district's annual budget analysis, budget requests should be uniformly recorded and supported by detailed reports from each school or department. In order to facilitate this process, the following sample forms are provided:

1. Budget Request Form (Exhibit 1)
2. Workload Data Form (Exhibit 2)

Forms such as these should be distributed to all district program managers and site administrators, along with a calendar of deadlines for completion and return. Use of standard forms ensures that the needs of all schools and departments will be considered in preparing the annual budget proposal. The sample calendar of budget and year-end closing dates provided in Exhibit 3 will assist districts in scheduling budget activities.

Supporting Documentation

The reports required by the Standardized Account Code Structure (SACS) Financial Reporting Software include comprehensive financial and budget information. Documents developed by the school district or county office of education, such as collective bargaining agreements, multiyear cash flow projections, annual audits, and actuarial studies, should also be considered in a comprehensive budget process. The proposed State Budget and education trailer bills in the legislative process are also important to include in budget discussions.

Establishment of Assumptions

The California Department of Education (CDE) stresses the importance of developing and documenting assumptions for the preparation of budgets, interim reports, and multiyear projections. This practice facilitates the governing board and county office of education approval and fiscal oversight processes. The CDE's *SACS Software User Guide* for budget and interim reports presents a list of recommended factors to consider for budget development (see Additional Resources). Districts are strongly encouraged to consider, define, and include the following information in preparing assumptions for the budget year and two subsequent fiscal years. Any other unique characteristics of the district relevant to the budget development process should also be addressed.

A. General Fund Revenue

1. Revenue Limit
 - a. Average daily attendance (ADA) and method used for enrollment projections
 - b. Statutory cost-of-living (COLA) adjustments, deficit factors, equalization, and other major components of the revenue limit calculation
 - c. Property tax revenues, projected growth or decline due to real estate cycles and property reassessments

2. Other State Revenues
 - a. Lottery revenue
 - b. Mandated cost revenues
 - c. Special education revenues
 - (1) Material differences from prior-year actuals
 - (2) Statutory COLA and deficit factors
 - (3) Growth
 - d. Categorical program revenues
 - (1) Material differences from prior-year actuals
 - (2) ADA or enrollment used to calculate funding levels
 - (3) Statutory COLA and deficit factors
 - (4) Categorical Education Block Grant funding and flexibility transfers
 - (5) Mega-Item flexibility transfers
 - (6) Contributions to categorical programs for programs that encroach on the General Fund
 - e. Other significant changes in revenues
 - f. One-time revenues
 - g. Appropriation deferrals

3. Federal Revenue
 - a. Material differences from prior-year actuals
 - b. Impact Aid, changes in federal law and funding eligibility

4. Local Revenue
 - a. Interest earnings -- rates and trends used as basis for estimate, cash balances, and changes in distribution and timing of local taxes or other significant funds
 - b. Tax revenue anticipation notes (TRANS) – issue amounts, costs, repayment schedule, and estimated earnings
 - c. Leases of school property
 - d. Fees
 - e. Donations

B. General Fund Expenditures

1. **Certificated and Classified Salaries**
 - a. Status of labor agreements with employee groups
 - b. Multiyear salary and benefits implications
 - c. Assumptions used in calculating the cost of implementing settlement of collective bargaining agreement(s), i.e., step and column, attrition, statutory changes
 - d. Costs of staffing changes and class size adjustments
2. **Employee Benefits**
 - a. Rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation
 - b. Estimated increases in the component costs of health and welfare benefits costs, including self-funded portions, and applicable caps
 - c. Applicable actuarial valuations
3. **Retiree Benefits**
 - a. Governing Board policy and number of retirees covered
 - b. Cost of current benefits: fund(s) and object(s) in which costs are recorded
 - c. Assumptions for cost projections
 - d. Implications for GASB 45 reporting, as well as any decision to fund the GASB 45 OPEB (other post-employment benefits) liability on an annual basis (See also Accounting.)
 - e. Applicable actuarial valuations
 - f. Cost of golden handshake or other retirement incentives, including multiyear costs
4. **Other Significant Expenditures (Account Code Objects 4000 through 7000)**
 - a. One-time expenses, e.g., sizable carryover, one-time capital outlay, new school or facilities improvement
 - b. Major obligations including certificates of participation (COPs), lease-purchases, and bond repayments with amounts due in the budget year
 - c. Routine Restricted Maintenance Account
5. **Transfers between Funds**
 - a. Purpose of major interfund transfers
 - b. Temporary interfund borrowings

C. Projected General Fund Ending Balance

1. Components

- a. Material changes in component amounts from prior-year actuals
- b. Unrestricted Reserve for Economic Uncertainties and other reserves
- c. Other designated amounts

2. Significant Restricted Amounts

D. Other Funds

1. Significant Changes in Revenues, Expenditures, and Transfers

- a. Material differences in component amounts from prior-year actuals
- b. One-time expenses, e.g., sizable carryover, one-time capital outlay, new school or facilities improvement
- c. Major obligations including certificates of participation (COPs), lease-purchases, and bond repayments with amounts due in the budget year
- d. Significant restricted amounts

2. Reserve for Economic Uncertainties and Other Reserves

Budget Transmittal Message

The budget is usually presented to the governing board with an introductory statement that includes the purpose of the budget and significant factors related to the current status and plans of the district. The budget transmittal message might begin with a general comment regarding how the budget aligns with the goals of the governing board.

Statements following the general introduction should summarize material differences from prior-year actual revenues and expenditures and should address significant issues and recommended changes. The impact of pending or enacted legislative mandates for school districts should also be discussed.

The body of the budget presentation should include proposals developed and prioritized during budget development. If the district will be required to develop a plan for budget reduction in response to reduced funding, declining enrollment, or other factors, the topic should be documented and emphasized in all budget-related decision making. The Annual Financial and Budget Report submitted to the governing board should highlight significant budget issues and highlight the conclusions and recommendations of the budget development process. The Board must adopt the annual budget by July 1.

Education Code sections 1240, 1621, and 1628 (for county offices of education) and 42100, 42126, 42130-1 (for school districts) require that budgets, interim reports, and the annual statement of all receipts and expenditures for the preceding fiscal year be prepared in a format or on forms prescribed by the Superintendent of Public Instruction (SPI). The SACS format is the only financial reporting format prescribed by the SPI. Charter schools may use an alternative form for their financial reports; however the unaudited actuals report must be in electronic format. (See also Charter Schools.)

In addition to use of the report forms prescribed by the SPI, the California Department of Education recommends inclusion of the following elements in user-friendly budget presentations:

1. Transmittal letter
2. User guide to help make the budget understandable to the general public
3. Glossary of school finance terms, program definitions, funding, and spending restrictions
4. Separation of detailed budget documents
 - a. Use of colored dividers or tabs to identify major sections
 - b. Table of contents
 - c. Consecutively numbered pages
 - d. Alphabetical index by topic or subject
5. Organization charts
6. Charts and graphs to highlight financial and statistical information
7. Displays including at least three years of financial data (prior, current, and proposed budget)
8. List of long term debt obligations
9. Detail of multiyear financial projections and assumptions

ADDITIONAL RESOURCES

1. California Department of Education:

AB 825, Categorical Education Block Grant "Frequently Asked Questions."
Available: <<http://www.cde.ca.gov/fg/aa/ca/faqgeneralpro05.asp>>

AB 825, Categorical Education Block Grant revised list of programs. Available:
<<http://www.cde.ca.gov/fg/aa/ca/ab825revguide04.asp>>

California School Accounting Manual (CSAM), 2008. Available:
<<http://www.cde.ca.gov/fg/ac/sa/>>

Categorical Programs for descriptions, notices, entitlements, and apportionment schedules. Available: <<http://www.cde.ca.gov/fg/aa/ca/>>

Consolidated Application Programs. Available:
<<http://www.cde.ca.gov/fg/aa/co/ap/conapp-programs.asp>>

Education Budget Act and related legislation. Available:
<<http://www.cde.ca.gov/fg/fr/eb/>>

Economic Impact Aid. Available: <<http://www.cde.ca.gov/fg/aa/ca/eia.asp>>

School Fiscal Services Division. Available:
<<http://www.cde.ca.gov/re/di/or/division.asp?id=sfsd>>

Special Education Division for laws and regulations, searchable databases, software, and resources. Available:
<<http://www.cde.ca.gov/re/di/or/division.asp?id=sed>>

Special education state apportionments. Available:
<<http://www.cde.ca.gov/fg/aa/se/index.asp>>

SACS 2008ALL Budget Software, including the *SACS Software User Guide*, and other software used to prepare interim and year-end reports. Available:
<<http://www.cde.ca.gov/fg/sf/fr/>>

SACS program codes, software information, and "Frequently Asked Questions." Available: <<http://www.cde.ca.gov/fg/ac/ac/>>

Standards and criteria for development and management of annual budgets. Available: <<http://www.cde.ca.gov/fg/fi/ss/>>

Standards and criteria, State Board of Education March 2008 Agenda, Item #25, for summary of revisions effective June 2008. Available:
<<http://www.cde.ca.gov/be/ag/ag/yr08/documents/mar08item25.doc>>

2. California School Finance for information on California school finance system and issues. Available:
<<http://www.californiaschoolfinance.org/Home/tabid/36/Default.aspx>>

3. Financial Accountability of School Districts, Administrative Regulation, San Diego County Office of Education, for fiscal oversight responsibilities of County Superintendent of Schools. Available:
<<http://www.sdcoe.net/business2/dfs/legal/ar/3460.pdf>>

4. Impact Aid information:

Code of Federal Regulations, Title 34, Part 222—Impact Aid Programs. Available:
<http://www.access.gpo.gov/nara/cfr/waisidx_00/34cfr222_00.html>

Impact Aid Office, United States Department of Education, for program and application information, including link to section 8003 application (ED Form 4019). Available: <<http://www.ed.gov/programs/8003/applicant.html>>

Impact Aid payment estimation calculator and sample survey form. Available:
<<http://www.ed.gov/programs/8003/resources.html>>

National Association of Federally Impacted Schools (NAFIS). Available:
<<http://www.nafisdc.org/>>

Office of Elementary and Secondary Education, United States Department of Education, for links to program and grant information and contacts. Available:
<<http://www.ed.gov/about/offices/list/oese/impactaid/index.html>>

5. Mandated costs:

Commission on State Mandates for *Guide to the State Mandate Process* (December 2003), hearing information, reports to the legislature of approved and denied mandates, and Commission hearing agendas. Available:
<<http://www.csm.ca.gov/>>

State Controller's Office for *State Mandated Cost Manual for School Districts* (December 2007) and claiming instructions and forms for state mandated cost programs. Available:
<<http://www.sco.ca.gov/ard/local/locreim/manuals/schooldistricts/index.shtml>>

6. User-Friendly Budget Displays Software, downloadable at no charge from School Services of California, Inc. Available: <<http://www.sscal.com/ufb.htm>>

LIST OF EXHIBITS

- Exhibit 1 Budget Request Form, Sample, San Diego County Office of Education
- Exhibit 2 Workload Data Form, Sample, San Diego County Office of Education
- Exhibit 3 K-12 Single Budget Adoption Districts, Budget Calendar and Year-End Closing Schedule, Sample, San Diego County Office of Education

San Diego County Office of Education
2007-2008 Decision Package
DPB Form 1 - Budget Data

Program Title: _____

Account Number: _____
(FF-FF-RRRR-RRR-GGGG-UUUU- -SSS-P)

Submitted by: _____
(Program Manager)

Approved by: _____
(Assistant Superintendent)

Please review guidelines prior to completion of this form. Insert any needed object code lines. Please provide detail justification where indicated.

Object	Function	Title	Detail: Justification Needed	Amount
1300-010		Certificated Supervisors Substitutes & Overtime Salary	Detail	
2400-010		Classified Clerical Substitutes & Overtime Salary	Detail	
3001-000		Benefits - Certificated Sub & Overtime (no health)	Approximately 5% of salary	0
3002-000		Benefits - Classified Sub & Overtime (no health)	Approximately 10% of salary	0
4200-000		Books Other Than Textbooks		
4300-000		Supplies		
4300-011		Meeting Expense - Food & Beverage Not Catered Includes plates, cups, napkins, plastic ware	Detail	
4400-000		Equipment, Inventory, Non-Capitalized, New & Replace Costs \$500 or more, but less than \$5,000	Detail	
4400-010		Equipment, Non-Inventory, Non-Cap, New & Replace Costs less than \$500		
5200-001		Mileage Reimbursement - Including Parking		
5200-002		Business Travel	Detail	
5200-004		Conference Travel by Formula --> Enter FTE of each type of manager --> including On-Loan managers -->	Assistant Superintendents @ \$1,000 ea. Directors @ \$800 each Managers @ \$500 each	0 0 0
5300-000		Dues/Memberships: Institutional Only (SDCOE does NOT pay individual memberships)	Detail	
5450-000		Fire/Theft Insurance		
5500-000		Utility Expense Includes Housekeeping Services	Detail	
5600-000		Rents, Leases, & Repairs	Detail	
5710-203		Interprogram Charge, Graphics		
5710-204		Interprogram Charge, Postage	For items mailed through SDCOE mail room	
5710-205		Interprogram Charge, Shipping	For items shipped through SDCOE mail room	
5710-207		Interprogram Charge, Transportation (Restricted programs only)		
5710-211		Interprogram Charge, Office Systems		
5800-000		Other Contracted Services	Detail	
5800-006		Consortium Contracts - District portion of grant	Detail	
5800-007		District Contracts NOT on-loan employees, NOT district portion of grant	Detail	
5800-010		Consultants - paid on Performance Agreement		
5800-020		Advertising		
5800-040		Legal Services		
5800-088		Carryover Funds - Holding account, not for expenditure		
5800-110		On-Loan Employee Contracts Include estimated COLA	Name Home District Annual Sal & Ben Total	0
5800-111		Meeting Expense, Contracted: Food & Bev. Catered	Detail	
5900-002		Telephone, Cell Phone, Fax, Pager Services NO Equipment purchases from this line NO Phones purchased from this line	Detail	
5900-004		Postage (other than mailing or shipping sent through SDCOE mail room)		

Input into BPS ONLY

San Diego County Office of Education
2007-2008 Decision Package
DPB Form 1 - Budget Data

Program Title: _____

Account Number: _____
(F F - F F - R R R R - R R R - G G G G - U U U U - - S S S - P)

6400-000	Equipment, New, Capitalized Costs more than \$5,000	Detail	
6500-000	Equipment, Replacement, Capitalized Costs more than \$5,000	Detail	
7350-010	Support, Facility Rent		
7310-001	Indirect Cost Rate - Standard Rate is 8.20%		
Sub-Total Program - Total figures on this page			0
Estimated Personnel listing costs			
TOTAL PROGRAM			0

San Diego County Office of Education
2007-2008 DECISION PACKAGE
DPB Form 2 – Workload Data

Continuing

New

Division: _____

Program Title: _____

Account Number: _____

(FF-FF-RRRR-RRR-UUUU-GGGG--SSS-P)

Submitted by: _____

Approved by: _____

(Program Manager)

(Assistant Superintendent)

WORKLOAD DATA: Please use this page to provide quantitative data pertaining to the activities in your program.

K-12 SINGLE BUDGET ADOPTION DISTRICTS
SAN DIEGO COUNTY OFFICE OF EDUCATION
BUSINESS ADVISORY SERVICES

April 2008

2008-2009 BUDGET CALENDAR & YEAR-END CLOSING SCHEDULE

Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

DATES	FUNCTION	RESPONSIBILITY
May 15	Year-End Closing Workshop for New District Employees (Beginners)	County Office
10 to 45 days prior to hearing	Publish Notice of Public Hearing on budget with dates and times of public inspection in newspaper of general circulation for each district E.C.§ 42103**	School District
May 25	Regional Budget/Finance workshops on budget planning	County Office
June 4	File Resolution for Temporary Transfer of Funds	School District
June 15	Respond to County Auditor on Fixed Charge Special Assessment questionnaire	School District
72 hours prior to hearing	Post Public Hearing Agenda for budget adoption E.C.§ 42127(a) (1)	School District
On or before July 1	Public hearing and adoption of final budget after public hearing E.C.§ 42127(i)	School District
On or before July 1	Single budget adoption districts file final budget as adopted (SACS Series Forms) with County Superintendent along with accompanying "Criteria and Standards" E.C.§ 42127(a) (2)	School District
On or before July 1	File preliminary budget with the chartering authority and county office E.C.§ 47604.33(a) (1)	Charter School
July 6	Combined Valuations to County Office	County Auditor
July 9	June financial reports available (without accruals) ON-LINE DISTRICTS	County Office
July 11	June financial reports available (without accruals) OFF-LINE DISTRICTS	County Office

Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

TBD	Regional Budget/Finance Workshops – State Budget (contingent upon budget adoption)	County Office
August 15	OFF-LINE districts final date for submission of accruals to Financial Accounting	School District
August 15	ON-LINE Districts final day for posting accruals on FIS	School District
August 15	ON-LINE districts final day for posting budget adjustments on FIS	School District
On or before August 15	The County Superintendent shall approve, conditionally approve, or disapprove the adopted final budget and return with appropriate recommendations E.C.§ 42127(d). If disapproved, communicates recommendations and reasons to districts. May assign fiscal advisor	County Office
On or before August 15	File county tax requirements with County Auditor E.C.§ 42127(b)	County Office
Within 45 days after the Governor signs the Annual Budget Act	The district may revise its budget to reflect any reduction or increase in income as a result of the State Budget Act E.C.§ 42127(i) (4)	School District
On or before September 1	Finalize tax rate resolution to the Board of Supervisors E.C.§ 42127(b)	County Auditor
By September 15	Approve prior year Unaudited Actual Financial Report (SACS Series Forms) and file with the County Superintendent of Schools E.C.§ 42100 (a)	School District
By September 15	File approved annual statement of receipts and expenditures with authorizing agency E.C.§ 42100(b); File final unaudited financial report with the chartering authority and county office E.C.§ 47604.33(a) (4)	Charter School
By September 15	District adopts Gann Appropriations Limit Resolution E.C.§. 42132	School District
By September 22	County Office notifies SPI of possible disapproved budgets E.C.§ 42127(i) (2)	County Office
September 28	ON-LINE districts need to have 2008-2009 adopted budget input on FIS	School District
September 28	OFF-LINE districts final day for submission of budget data input documents to FIS on 2008-2009 adopted budget	School District

Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

By October 8	The County Superintendent shall review responses to a DISAPPROVED BUDGET and approve or disapprove the budget. If disapproved, calls for budget review committee E.C.§ 42127(i) (3), 42127.1	County Office
By October 15	After verification, transmit prior year unaudited financial statement of the district to the State Department of Education E.C.§ 42100 (a)	County Office
By October 31	Notify County Office of intent to use single budget adoption process for next year E.C.§ 42127(i)	School District
By December 15	File annual audit report with County Office, Department of Education and Controllers Office. No exceptions are authorized unless approved by SPI and State Controllers Office E.C.§ 41020 (h)	School District
By December 15	File annual audit report with chartering agency, county office, Department of Education, and State Controller E.C.§ 47605 (m)	Charter School
By December 15	Final date for submittal of First Period Interim Report to County Office for period ending October 31 E.C.§ 42130	School District
By December 15	Final date for submittal of First Interim Report to chartering authority and county office for period ending October 31 E.C.§ 47604.33(a) (2)	Charter School
By January 15	The County Office shall report to the SPI and the Controller whether all districts submitted interim report certifications (First Interim Report) E.C.§ 42131(c)	County Office
By January 31	Review annual audit at a governing board meeting E.C.§ 41020.3	School District
By March 15	Final date for submittal of Second Interim Report to chartering authority and county office for period ending January 31 E.C.§ 47604.33(a) (3)	Charter School
March 14	OFF-LINE districts submit certification that they balanced to FIS	School District
By March 17	Final date for submittal of Second Period Interim Report to County Office for period ending January 31 E.C.§ 42130	School District

Note: When a statutory deadline falls on a weekend or holiday, the deadline is extended to the next working day.

By April 1	E.C.§ 41020 (b) requires school districts to contract for an audit of their books	School District
By April 16	The County Office shall report to the SPI and the Controller whether all districts submitted interim report certifications (Second Interim Report) E.C.§ 42131(c)	County Office
By May 15	The County Office reviews annual audits and certifies to SPI that exceptions are corrected or acceptable correction plan was submitted. E.C.§ 41020(k), 41020(l)	County Office
**	Districts determine the method, date, time, and location for public inspection.	
	Indicates Legal required date	