
March 19, 2026

TO: School District Administrators

FROM: Division of Fiscal Support

SUBJECT: Requirements for Budget and LCAP Adoption and Publication of Notice of Public Hearing

Education Code §42103(d) Amended

Education Code §42103(d) was amended effective January 1, 2024 by AB721 Chapter 811 on October 12, 2023 to read that the publication notification “shall be published by the school district or the county superintendent of schools on behalf of the school district, in a newspaper of general circulation.” In the past, the statutory responsibility of providing a public notification belonged to the county superintendent. In addition, the Education Code was amended to state that “a school district may also post the public notice on the school district’s internet website. The notification must be published no less than 10 days prior to the date set for the public hearing of the proposed budget.

Effective January 1, 2027, Education code §42103(d) states that requiring to publish a public notification in a newspaper of general circulation will be repealed and replaced with the requirement that each school district shall post the public notification prominently on the homepage of the internet website of the school district. In addition, each county superintendent of schools shall verify that the posting requirement is met for all school districts in their jurisdiction. **However, we highly encourage you to begin posting the public notification on your website this year.**

Requirements for Budget and LCAP adoption:

As a result of regulations related to implementation of the Local Control Funding Formula (LCFF) and Local Control Accountability Plan (LCAP) districts are required to adhere to a change to the historical budget approval process many districts were used to.

Budget related Ed Code 42103 states in part *“The public hearing shall be held any day on or before the date specified for this purpose in subdivision l or (i), respectively, of Section 42127, but not less than three working days following availability of the proposed budget for public inspection. At the hearing any resident in the district may appear and object to the proposed budget or any item in the budget. The hearing may be concluded on the proposed budget when there are no requests for further hearing on file, and shall be concluded no later than the date specified for this purpose in subdivision (e) or (i), respectively, of Section 42127. The budget shall not be finally adopted by the governing board of the district until after the public hearing has been held.”*

LCFF/LCAP related Ed Code 52062(b)(2) states *“A governing board of a school district shall adopt a local control and accountability plan or annual update to the local control and accountability plan in a public meeting. This meeting shall be held after, but not on the same day as, the public hearing held pursuant to paragraph (1). This meeting shall be the same meeting as that during which the governing board of the school district adopts a budget pursuant to paragraph (2) of subdivision (a) of Section 42127.”*

Districts must hold a public hearing for the proposed Budget and the proposed LCAP prior to the board meeting in which they are adopted. Public Hearings are intended to allow stakeholders and members of the community an opportunity to review and comment on the proposals prior to the Board taking action on the item. The agenda for the hearing must be posted at least 72 hours before the public hearing and must include the location where the information packets will be available for public inspection. Districts must adhere to the public hearing process and plan for earlier preparation of the budget in order to allow time for the public hearing process to take place.

Publication or Notice Requirements:

The County Superintendent of Schools or district must publish the notices of (1) the date and location at which the proposed budget may be inspected by the public, and (2) the date, time, and location of the public hearing on the proposed budget, in a newspaper of general circulation specified by the district, no earlier than 45 days prior to July 1, but at least 10 days prior to the actual date set for the hearing. The cost of the publication is charged against the school district for which the publication is made.

To accommodate this timeline, KCSOS requests receiving a Budget Public Hearing Planning Form designating (1) the name of the newspaper for this publication (2) the date the budget will be available for inspection and (3) the scheduled date of the public hearing.

In order that this office can comply with this provision, return the attached form to Christina Fabrizio at chfabrizio@kern.org no later than April 10, 2026.

To access the form, go to: <https://kern.org/fiscal-support/district-advisory-services/bulletins/>. Click on Bulletin 16 – March 19, 2026, then click on 2026 Budget Publication Information form.

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