



**PUBLIC REQUEST TO ADDRESS  
THE BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES, CALIFORNIA**

MEMBERS OF THE BOARD

HILDA L. SOLIS  
HOLLY J. MITCHELL  
LINDSEY P. HORVATH  
JANICE HAHN  
KATHRYN BARGER

**Correspondence Received**

The following individuals submitted comments on agenda item:				
Agenda #	Relate To	Position	Name	Comments
28.		<b>Oppose</b>	Monisha Parker	<p>Creating a zero-based budget for a school district, such as Lancaster School District in California, involves a systematic approach to ensure that every dollar of income is allocated to specific expenses, and the budget balances out to zero. Here are the steps to create a zero-based budget for the 2025-2026 and 2026-2027 school years:</p> <p><b>Step 1: Understand the Zero-Based Budgeting Concept</b> Zero-Based Budgeting (ZBB): Start from a "zero base" where every function within the organization is analyzed for its needs and costs. Each expense must be justified for each new period, which differs from traditional budgeting, where previous budgets are used as a base.</p> <p><b>Step 2: Gather Historical Data and Forecasting</b> Review Historical Financial Data: Collect past budgets, actual expenditures, student enrollment numbers, and funding sources. Forecast Enrollments: Use demographic data and previous trends to estimate student enrollment for 2025-2026 and 2026-2027. This will impact funding and resource needs.</p> <p><b>Step 3: Identify Funding Sources</b> Estimate Revenue: Detail all funding sources, such as:  <ul style="list-style-type: none"> <li>- State funding (based on Average Daily Attendance - ADA)</li> <li>- Federal funding</li> <li>- Local property taxes</li> <li>- Grants and donations</li> </ul>           Consider Changes: Be aware of any policy changes, new funding opportunities, or loss of funding expected in each year.</p> <p><b>Step 4: List and Justify All Expenses</b> Create Expense Categories: Typical categories might include:  <ul style="list-style-type: none"> <li>- Instructional expenses (salaries, supplies)</li> <li>- Administrative expenses</li> <li>- Facilities maintenance</li> <li>- Transportation</li> <li>- Special education</li> <li>- Extracurricular activities</li> </ul>           Justification Process: For each category, departments must justify their budgets from the ground up, specifying the necessity and expected outcome of each expense.</p> <p><b>Step 5: Evaluate and Prioritize Needs</b> Prioritize Needs vs. Wants: Determine which programs are essential (must-have) and which ones could be reduced or eliminated if necessary (nice-to-have).</p>

As of: 3/3/2025 9:00:12 AM



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			<p>Focus on Goals: Align the budgeting process with the district’s strategic goals, such as improving academic performance or addressing school facilities.</p> <p><b>Step 6: Draft the Budget</b>            Compile the Budget: Create a draft that lists total expected revenues and detailed expenditures. The goal is for total revenues to equal total expenses, resulting in a balanced budget.            Collaboration: Engage with stakeholders (teachers, administrators, and the community) for input and transparency.</p> <p><b>Step 7: Review and Adjust</b>            Conduct Reviews: Hold budget meetings to discuss the draft. This is the time to make necessary adjustments based on feedback.            Model Different Scenarios: Consider best-case and worst-case scenarios (e.g., changes in enrollment or funding) and their implications on the budget.</p> <p><b>Step 8: Present the Budget</b>            Final Approval: Present the budget to the school board for approval. Allow for public comment and transparency during this process.            Documentation: Ensure all documentation and justifications for budget requests are clear and accessible.</p> <p><b>Step 9: Monitor and Adjust Throughout the Year</b>            Track Spending: Once the budget is approved, continuously monitor expenditures against the budget.            Adjust as Needed: Be ready to adjust priorities and allocations as unforeseen circumstances arise (e.g., changes in funding, enrollment fluctuations).</p> <p><b>Step 10: Review and Evaluate</b>            Post-Year Review: After the budgets' execution, assess how well the budget met the goals and made impacts on student outcomes. Make notes for improvements in the next budgeting cycle.</p> <p><b>Additional Considerations</b>            California Education Regulations: Be aware of specific state-level requirements and regulations regarding school funding and budgeting.            Community Involvement: Engage with parents, students, and community members throughout the budgeting process to build support and accountability.</p> <p>Implementing a zero-based budget requires thorough planning, stakeholder engagement, and a willingness to justify each financial decision. By following these steps, the Lancaster School District can create effective budgets for the upcoming school years that are aligned with its strategic goals and resource needs.</p>
	<b>Item Total</b>	<b>1</b>	

Grand Total			1	
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