

Business and Non-instructional Operations

Budget

The Board of Trustees accepts responsibility for adopting a sound budget for each fiscal year that is aligned with the district's vision, goals and priorities. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 – Philosophy)
(cf. 3000 – Concepts and Roles)
(cf. 3300 – Expenditures/Expending Authority)
(cf. 3460 – Financial Reports and Accountability)
(cf. 9000 – Role of the Board)

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. (Education Code 42122)

The Superintendent or designee shall establish an annual budget development process and calendar in accordance with the single budget adoption process described in Education Code 42127.

The Superintendent or designee may appoint a budget advisory committee. The committee shall provide recommendations to the Superintendent during the budget development process. Duties of the committee shall be clearly defined and communicated to all members.

The Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of 5 CCR 15443.

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 when the state budget is adopted, 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 and/or other significant changes occur that impact budget projections.

Business and Non-instructional Operations

Budget (continued)

(cf. 3110 – Transfer of Funds)

Legal Reference:

EDUCATION CODE

- 33127 Development of standards and criteria for local budgets and expenditures
- 33128 Standards and criteria
- 33129 Standards and criteria; use by local agencies
- 33035 Powers and duties of superintendent
- 35161 Powers and duties, generally, of governing boards
- 42103 Public hearing on proposed budget; requirements for content of proposed budget; publication of notice of hearing
- 42103.3 Public budget information; CDE sampling and suggested improvements
- 42120-42129 – Budget requirements
- 42132 Resolutions identifying estimated appropriations limit
- 42602 Use of unbudgeted funds
- 42610 Appropriation of excess funds and limitation thereon

GOVERNMENT CODE

7900-7914 Expenditure limitations

CODE OF REGULATIONS, TITLE 5

15060 Standardized account code structure

15440-15452 Criteria and standards for school district budgets

Policy Adopted: March 23, 1987

Policy Revised: October 24, 2005