
BUDGET DEVELOPMENT (BUD-P011)

Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This procedure discusses the process that is used to document the procedures for budget development for Sacramento City Unified School District.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Budget Director

3.0 APPROVAL AUTHORITY:

Approved signature on file

- 3.1 Budget Director
- 3.2 Board of Education

4.0 DEFINITIONS:

- 4.1 None

5.0 PROCEDURE:

- 5.1 The district budget shall be prepared annually from the best possible estimates that individual schools and district administrative staff can provide. Appropriate consolidation shall occur as the budget progresses through the various levels of review.
- 5.2 The district budget shall be developed in accordance with standards and criteria for fiscal accountability adopted by the State Board of Education. (Education Code [33129](#))
- 5.3 A budget development calendar is developed by the Budget department and presented to the Board for approval. This calendar shows the timelines for the budget development cycle and the various participants in the development process and ensures a comprehensive budget development process.
- 5.4 During the months of January through June each year, the school district shall prepare and finalize its budget for the coming year. In order to project the budget, a series of budget assumptions about the district conditions must be determined. These assumptions are then inserted into state and district formulas in order to determine next year's budget. The accuracy of a district's budget projection is only as good as the assumptions that are used in developing next year's budget numbers. The assumptions are updated through out the budget development process as changes occur.
- 5.5 The Superintendent or designee shall determine the manner in which the budget is developed and shall schedule the budget adoption process in accordance with the single budget adoption process. A balanced adopted budget must be presented and approved by the board before June 30th of each year for the following fiscal year.
- 5.6 The Governing Board accepts responsibility for adopting a sound budget that is compatible with the district's vision and goals. The Board shall establish and maintain a reserve that meets or exceeds the requirements of law.
- 5.7 The Board encourages public input in the budget development process and shall hold public hearings in accordance with law. The proposed budget shall be available for public inspection at least three working days before this hearing. (Education Code [42103](#), [42127](#)) In addition, an agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected.

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(Education Code [42127](#)) Any district resident may appear at the public hearing and speak to the proposed budget or any item on the budget. The hearing may conclude when all residents who so desire have had the opportunity to be heard. (Education Code [42103](#)) Sufficient time shall be allowed so that the budget can still be adopted by July 1.

- 5.8 The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code [42127](#))
- 5.9 If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. (Education Code [42127](#))
- 5.10 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 are consequently necessary. (Education Code [42127](#))

6.0 ASSOCIATED DOCUMENTS:

- 6.1 SACS Code Book
- 6.2 Accounting Manual
- 6.3 Budget Process Handbook
- 6.4 Board Policies
- 6.5 California Education Code Book

7.0 RECORD RETENTION TABLE:

- 7.1 None

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
12\6\04	A	Initial Release

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