

BUDGET

The Board of Trustees 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.

(cf. 3300 - Expenditures/Expending Authority)

The Board encourages public input in the budget development process and shall hold public hearings in accordance with law.

(cf. 1220 - Citizen Advisory Committees)

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.

(cf. 3460 - Financial Reports and Accountability)

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

35035 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

45253 Annual budget of personnel commission

45254 First year budget of personnel commission

GOVERNMENT CODE

7900-7914 Expenditure limitations

CODE OF REGULATIONS, TITLE 5

15440-15452 Criteria and standards for school district budgets

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Leadership: Finance, 1996

WEB SITES

CSBA: <http://www.csba.org>

CDE, School Fiscal Services Division: <http://www.cde.ca.gov/fiscal>

California Department of Finance: <http://www.dof.ca.gov>

Legislative Analyst's Office: <http://www.lao.ca.gov>

Association of California School Administrators: <http://www.acsa.org>

School Services of California: <http://www.sscal.com>