

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.

A budget advisory committee under the direction of the Superintendent or designee shall review budget proposals at regular intervals and report its findings and recommendations to the Board. This committee shall be composed of members of the community and staff appointed by the Superintendent.

(cf. 1220 - Citizen Advisory Committees)

(cf. 3020 - Fiscal Policy Team)

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: (see next page)

BUDGET (continued)

Legal Reference:

EDUCATION CODE

- 1620-1630 County office of education budget approval*
- 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*
- 42122-42129 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*
- 15467-15479 Criteria and standards for county office of education budgets*

Management Resources:

CDE MANAGEMENT ADVISORIES

- 0203.92 Implementation of AB 1200, 92-03*