

**BUDGET**

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.

*(cf. 3300 - Expenditures/Expending Authority)*

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

**SINGLE BUDGET ADOPTION PROCESS**

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.

*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

*Legal Reference: (see next page)*

**BUDGET** (continued)

Legal Reference: (continued)

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 ADVISORY

0203.92 Implementation of AB 1200, 92-03