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**BUDGET DEVELOPMENT (BUD-P011)**  
Sacramento City Unified School District

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**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. (E

he 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 developm

h 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 maig

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