

Fiscal Year	The District shall operate on a fiscal year beginning September 1 and ending August 31.
Budget Priorities	The Board and Staff shall jointly develop budget goals, priorities and risks associated with the budget period. Staff will solicit budget goals from both internal and external sources for review by the Board. Sources include the District Educational Improvement Council, the Council of Parent Teacher Associations, campus leaders, cabinet, and the Citizens Financial Advisory Counsel. These will be presented to the Board annually at a budget workshop and subsequently approved at the next available regular board meeting.
Schedules	The Superintendent or designee shall supervise the implementation of the budget calendar and a specific plan for budget preparation. The budget schedule shall include timelines for designated individuals or groups to submit their budget proposals.
Budget Development	<p>The funding level and content of each budget category shall be rationalized and explained as appropriate each year as part of the priority-based budget process. The Board shall consider the evaluations of programs in the development of the budget.</p> <p>The District administration shall allocate dollars according to goals and priorities, as directed by the Board, and shall submit a preliminary plan and its rationale, by function in May. Staff shall submit revised financial estimates in June, July, and August as information becomes available. The administration shall format a summary report showing the original amended budget by function for the previous year compared to the proposed budget for the coming year. Staff will prepare a variance analysis explaining the changes in each function. The Board shall direct appropriate adjustments and reprioritizations as required to meet District goals. The final budget proposal shall be presented no later than August.</p>
Budget Amendments	The budget shall be amended when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources. The Superintendent or designee shall recommend budget amendments to the Board of Trustees for approval on an as needed basis.
Development Program	When a bond issue is approved by the public, the District and Board shall ensure that the entire program is accomplished as planned. No project shall be approved that exceeds its projected budget target unless legitimate under runs (those not eliminating key elements of the original plan) are available from other projects in the package. Transfers between new construction and maintenance projects shall not be made without Board approval.

**Extracurricular
Programs**

Efforts shall be sought to make extracurricular programs as financially self-supporting as possible.