

University Schools			
Monitoring:  <b>Review: Annually, in September</b>	Descriptor Term:  <b>Annual Operating Budget</b>	Descriptor Code: <b>2.200</b>	Issued Date: <b>June 2025</b>
		Rescinds: <b>224</b>	Issued:

### *General*

All school district budgets are the operational plans stated in financial terms for the fiscal year beginning July 1<sup>st</sup> ending June 30<sup>th</sup> the following year.<sup>1</sup>

### **BUDGET PREPARATION**

Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.

The budget proposal shall be balanced, consistent with board policy and contract conditions, and in accordance with the revenue estimates and include provisions for:

1. Programs to meet the needs of the entire student body;
2. Staffing arrangements adequate for proposed programs;
3. Maintenance of the district's equipment and facilities; and
4. Efficiency and economy.

Budget preparation shall be the responsibility of the Senior Director of Federal Programs, Finance, and Compliance. The Senior Director of Federal Programs, Finance, and Compliance will establish procedures for the involvement of staff, including requests from department heads and directors, all of whom shall seek advice and suggestions from other staff.

The Senior Director of Federal Programs, Finance, and Compliance shall develop a budget preparation calendar. The calendar shall be used as a guide for coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget decisions.

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Legal References

1. *Internal School Funds Manual, Section 4-40*