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By: O.R.

## OAKLAND UNIFIED SCHOOL DISTRICT Board Policy

BP 3100  
**Business and Noninstructional Operations**

### Budget

The Governing Board accepts responsibility for adopting a sound budget that is aligned with the district's vision, goals and priorities. The district budget shall guide administrative decisions and actions throughout the year and serve as a tool for monitoring the fiscal health of the district.

(cf. 0000 - Vision)  
(cf. 3000 - Concepts and Roles)  
(cf. 3300 - Expenditures/Expending Authority)  
(cf. 3460 - Financial Reports and Accountability)  
(cf. 9000 - Role of the Board)

The Superintendent or Deputy Superintendent of Business Services shall establish an annual budget development process and calendar in accordance with the single budget adoption process described in Education Code 42127.

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

The Superintendent or Deputy Superintendent of Business Services shall appoint a budget advisory committee, composed of members of the community and staff, to provide recommendations to the Board during the budget development process. Duties of the committee shall be clearly defined and communicated to all members.

(cf. 1220 - Citizen Advisory Committees)  
(cf. 3020 - Fiscal Policy Team)

In reviewing the proposed budget, the Board shall consider district goals and priorities; the past, current and future fiscal obligations of the district, stability of funding sources, enrollment trends, legal requirements and constraints, anticipated increases and/or decreases in the cost of services and supplies, use of one-time resources, categorical program requirements, and any other factors necessary to ensure that the budget is a realistic plan for district revenues and expenditures.

The Board shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the requirements of 5 CCR 15443.

The proposed annual budget presented by the Superintendent will:

1. Be developed in accordance with a publicly noticed Budget Development Process and Calendar.
2. Disclose fundamental budget-planning assumptions.

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3. Provide all schools with guided budget development authority.

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4. Be presented in a design and format that allows the Board of Education and the general public to easily recognize the relationship between the budget and the strategic work priorities established to achieve the District's Results and Operational Expectations policies.

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5. Be presented in a design and format that allows the Board of Education and the general public to easily recognize changes in revenues, expenditures, student enrollment, student average daily attendance, and number of employee positions between the most recently completed fiscal year, the current fiscal year, and the next fiscal year.

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6. Be presented in a design and format that allows the Board of Education and the general public to easily understand budget details for each individual school and District department.

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7. Be balanced and maintain a cash reserve for Economic Uncertainties in an amount equal to 3% of the District's combined unrestricted and restricted General Fund revenue

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8. Discloses the status of the District's Self-Insurance Fund, and all short-term and long-term debt, and unfunded liabilities.

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(source: OE 7, Financial Planning)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or Deputy Superintendent of Business Services shall recommend budget amendments to ensure accurate projections of the district's net ending balance. Budget amendments may be submitted for Board approval when final figures for the previous year budget are available, collective bargaining agreements are made, expenditures or reserves must be decreased due to a decline in district income, increased revenues or unanticipated savings are made available to the district, program proposals are significantly different from those approved during budget adoption, and/or other significant changes occur that impact budget projections.

(cf. 3110 - Transfer of Funds)

Legal Reference:

EDUCATION CODE

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

42120-42129 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

Management Resources:

CSBA PUBLICATIONS

Maximizing School Board Leadership: Finance, 1996

WEB SITES

CSBA: <http://www.csba.org>

CDE, School Fiscal Services Division: <http://www.cde.ca.gov/fiscal>

California Department of Finance: <http://www.dof.ca.gov>

Legislative Analyst's Office: <http://www.lao.ca.gov>

Association of California School Administrators: <http://www.acsa.org>

School Services of California: <http://www.sscal.com>

7/14/04