

# NOVATO UNIFIED SCHOOL DISTRICT

## *BOARD POLICY*

SERIES 3000

BP 3100

### BUSINESS SERVICES

#### **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.

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

The Superintendent or designee shall determine the manner which the budget is developed and shall schedule the budget adoption process in accordance with the single adoption process.

A budget advisory committee under the direction of the Superintendent or designee shall review budget information, proposals and updates at regular intervals. This committee shall be members of the Board of Trustees, parents, community and staff.

#### Legal References:

##### **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

##### **GOVERNMENT CODE**

7900-7914 Expenditure limitation

##### **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:**

##### **CDEMANAGEMENT ADVISORIES**

02031.92 Implementation of AB 1200, 92-03

##### **NUSD**

Board Policy 1220, Committees      **BOARD APPROVED:** February 15, 2000

# NOVATO UNIFIED SCHOOL DISTRICT

## *ADMINISTRATIVE RULES AND REGULATIONS*

SERIES 3000

AR 3100 (a)

### BUSINESS SERVICES

#### **BUDGET**

The district budget shall be prepared annually from the best possible estimates which individual schools and district administrative staff can provide. Appropriate consolidation shall occur as the budget progresses through the various levels of review.

The district budget shall be developed in accordance with standards and criteria for fiscal accountability adopted by the State Board of Education. (Education Code 33129)

Before adopting the budget, the Governing Board shall hold a public hearing. The proposed budget shall be available for public inspection at least three working days before this hearing. The County Superintendent of Schools shall publish at least ten days before the hearing in a newspaper of general circulation the location, dates and times at which the district's proposed budget may be inspected, as well as the location, date and time of the public hearing. (Education Code 42103, 42127)

An agenda for the hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. (Education Code 42127)

Any district resident may appear at the public hearing and speak to the proposed budget or any item on the budget. The hearing may conclude when all residents who so desire have had the opportunity to be heard. (Education Code 42103) Sufficient time shall be allowed so that the budget can still be adopted by July 1.

The Superintendent or designee shall file the adopted budget with the County Superintendent of Schools no later than five days after adoption, or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

No later than 45 days after the Governor signs the annual budget act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures that are consequently necessary. (Education Code 42127)

If the County Superintendent of Schools disapproves the district's budget, the Board shall review and respond to the recommendations at the public meeting on or before September 8. (Education Code 42127)

**NOVATO UNIFIED SCHOOL DISTRICT**  
***ADMINISTRATIVE RULES AND REGULATIONS***

SERIES 3000

AR 3100 (b)

BUSINESS SERVICES

**BUDGET ADVISORY COMMITTEE**

The purpose of the Budget Advisory Committee is to examine and study overall school finance issues and budgetary processes; to serve as a liaison to other district employees and community members; and to assist in reviewing information, developing recommendations and providing input to the Superintendent in regard to district budget and priority issues.

The committee shall consist of the following members:

- (3) Novato Federation of Teachers (one elementary, one middle and one high school)
- (3) California School Employees Association (one instructional and two others from two different job classifications)
- (1) Novato Classified Supervisors Association
- (2) Novato School Administrators Association (one secondary and one elementary)
- (1) Community Member
- (1) North Marin Council PTA Member
- (2) N.U.S.D. Board of Trustees

The Chief Financial Officer and the Assistant Superintendent, Human Resources, will serve as staff members on the committee.

The Chief Financial Officer will serve as chair of the committee and will be responsible for providing notices of the meetings. Minutes will be kept of all meetings and distributed to committee members, the Superintendent and the Board.

All meetings of the committee shall be open to the public and conducted in accordance with the Brown Act, commencing with Section 54950.

**Board Approved: February 15, 2000**