

## Budget Process

The Tulare Joint Union High School District uses a system of budgeting which involves close cooperation between the Governing Board, Administration, Staff, and the Budget Advisory Committee in all phases of budget development. Establishment of the budget is a function of the Board of Trustees, which it cannot delegate. However, in all but the smallest districts, the Board does delegate the preparation to the Administration.

Budgeting is a year-round process with many people participating in the preparation. The cycle begins in the spring of the previous school year and continues until the end of the current school year. When the final budget is approved, the Principals and Department Heads are given the responsibility of approving the expenditure of funds allocated to them by formula.

Teachers and Department Heads submit requests for budget items to the Principals who review them and forward approved requests to the Business Office. These requests are summarized in the Business Office and referred to the Superintendent. The Superintendent convenes the Budget Advisory Committee (BAC), comprised of parents, students, certificated staff, classified staff and student members. The BAC reviews the budget and makes recommendations to the Superintendent, who incorporates their input into the tentative budget that is presented to the Governing Board for approval.

Development of a line-by-line budget in which all budget items are fully substantiated involves many steps. A budget calendar, which outlines the steps of preparation, is developed each year and submitted to the Governing Board for approval.

The main steps are summarized briefly below:

1. Allocation of funds for salaries, benefits and supplies, which make up about 83% of the budget, is based on formulas approved by the Governing Board in early spring. These formulas will indicate the personnel and supplies required to carry out the education program approved by the Board.
2. The current year budget projections are presented to the Board in April for their review. After the review of the current budget projections, the Superintendent will proceed with the preparation of the final budget, which will be presented to the Governing Board for review. Adoption of the final budget by the Board of Trustees is scheduled for the last meeting in June. The public hearing on the budget is held at that meeting.
3. The official budget is filed with the County Superintendent of Schools prior to July 1st.
4. Revisions to the final budget are due to the County Superintendent within forty-five (45) days of the signing of the state budget by the Governor.

Every effort is made to provide information to the public and staff at all times throughout the budget preparation process.