

**POWAY UNIFIED SCHOOL DISTRICT
ADMINISTRATIVE PROCEDURE**

Originator: Asst. Superintendent, BSS
Issue No: 3
Date: 1/93
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Reference: EC 42100 et seq

ARTICLE: 6.0 BUSINESS SUPPORT SERVICES

6.10 FINANCE

**6.11 BUDGET PREPARATION AND
MAINTENANCE**

SECTION 6.11.1 Budget Development and Maintenance

The Director of Finance shall be responsible for preparation of pre-final, final, and interim budget reports. A budget development calendar shall be presented to the Board on or before the December meeting.

Income estimates shall be prepared for Federal, State, and Local programs utilizing the most current forecast information available. Enrollment projections shall be used to project average daily attendance for the budget year, which shall be used in determining the District's revenue limit.

Expenditure estimates shall be determined from budget standards formulas, personnel staffing unit plans, projected salary data, special project allocations, and other expenditure factors. A system shall be implemented to collect budget request/projection data from various departments in the District.

Budgets shall be prepared for each fund in the District including but not limited to:

General Fund	Insurance Deductible Fund
Cafeteria Account	Adult Education Fund
State School Building Fund	Capital Facilities Funds
Special Reserve Funds	Community Facilities District Funds
Deferred Maintenance Fund	Child Development Fund (ESS)
Self Insurance Fund	Preschool Fund
	Reserve Fund (41)

Budgets shall be prepared well in advance of legal deadlines so as to allow adequate review and priority consideration. Approved pre-final and final budgets shall be forwarded to the County Department of Education as required by law. Budgets shall be adjusted during the year to represent the most current and accurate information possible. Budget adjustments to major object codes and revenue accounts shall be approved by the Board. These adjustments may be incorporated with the interim financial reports presented to the Board for certification (as per Board Policy 6.12).