

Budget Planning	<p>Budget planning shall be an integral part of overall program planning so that the budget may effectively express and implement all programs and activities of the District. The budget process shall be guided by the Board-adopted Fiscal and Budgetary Strategy. The strategy may be found on the District's Web site under the "Budget and Finance" link at www.roundrockisd.org.</p> <p>Budget planning and evaluation are continuous processes and should be a part of each month's activities.</p>
Authorized Expenditures	<p>Adoption of the budget by the Board shall constitute authority to expend funds included therein for the purposes indicated so long as expenditures are in accordance with Board policy, state law, and the District's approved purchasing procedures. Salary schedules for the following year shall be adopted annually during the budget process.</p> <p>The expenditure of the budgeted items shall be under the direction of the Superintendent or a designee to ensure that District funds are expended in accordance with the adopted budget.</p>
Budget Amendments	<p>The budget shall be amended when a change is made increasing any one of the functional spending categories. Budget amendments shall be submitted for Board approval at least quarterly.</p>
Availability of Budget Document	<p>Budget, quarterly, and annual financial documents shall be available on the District's Web site.</p>
Meeting Procedure	<p>The Board shall hear taxpayers on the matter of the budget at the annual budget/tax meeting scheduled each year in accordance with the following rules:</p> <ol style="list-style-type: none">1. The President of the Board shall allow all persons desiring to speak on the proposed budget and/or tax rate to sign up to address the Board prior to the beginning of the meeting.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. The speaker shall confine remarks to the appropriation of money as contained in the proposed budget and/or tax rate.4. No cross-examination of Board members or employees by the speaker shall be permitted.
Fiscal Year	<p>The fiscal and statistical year shall be from July 1 to June 30.</p>