

ANNUAL OPERATING BUDGET

CE
(LOCAL)

FISCAL YEAR	The District shall operate on a fiscal and statistical year beginning July 1 and ending June 30.
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.</p> <p>Budget planning and evaluation are continuous processes and should be a part of each month's activities.</p>
AUTHORIZED EXPENDITURES	The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the District's approved staffing guidelines and purchasing procedures. The expenditure of funds shall be under the direction of the Superintendent or designee who shall ensure that funds are expended in accordance with the adopted budget.
BUDGET AMENDMENTS	The Board shall amend the budget no less than quarterly and when a change is made increasing any one of the functional spending categories or increasing revenue object accounts and other resources.
BUDGET MEETING	<p>The annual public meeting to discuss the proposed budget and tax rate shall be conducted as follows:</p> <ol style="list-style-type: none">1. The Board President shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget and/or tax rate sign up on the sheet provided.2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget and/or the tax rate.4. No officer or employee of the District shall be required to respond to questions from speakers at the meeting.