

Downey Unified School District

ADMINISTRATIVE SERVICES

ANNUAL BUDGET PREPARATION

AR 6439

Financial Services shall annually prepare budgets for all funds and accounts, and shall request expenditure estimates from all schools and departments as needed to provide the necessary detail of expenditures for budget preparation.

Schools shall base their expenditure estimates on a per-pupil allowance schedule which shall be determined annually.

Special education classes shall prepare expenditure budget requests based on per class allowances.

Categorically funded programs shall base their expenditure budgets on the amount of revenue provided for these programs each year. The amounts for the categorically funded programs will be determined by the latest correspondence from the State Department of Education and/or the Federal Government.

A budget calendar shall be prepared annually providing a schedule for the systematic collection, summarizing, and reporting of the financial information that is needed for the development of a budget plan for the ensuing fiscal year.