

## **PERFORMANCE BASED BUDGETING AND PLANNING**

The Salinas Union High School District Board of Education shall adopt a budget for the ensuing fiscal year in accordance with the requirements and schedule established by state statute. The Board authorizes the Superintendent to prepare a budget plan for recommendation to the Board in a timely manner and in accord with legal requirements appertaining thereto. The Superintendent shall plan and implement procedures necessary to prepare a budget for recommendation that includes the following characteristics:

- Definition and descriptions of services, programs, or operations in a format that clearly communicates the nature of the purpose and activity to be funded (“program-based”).
- A range of defined components or levels of quality or performance within a given service, program, or operations area and with at least three different levels of quality and corresponding cost (“incremental levels”).
- Inclusion of measurement tools and criteria for evaluating the efficacy or value of the results expected from each incremental level of a given program (“assessment methodologies”).
- Organization of the program components in rank order or priority based on the comparative worth of each component compared to the other components as determined by a budget planning body organized and supervised by the superintendent that includes principals, teachers, and others as determined by the superintendent (“stakeholder involvement”).
- Detailed and complete cost information, including cost-benefit analyses where feasible, about each service, program or operational area’s component (“total cost and value”).

At the Superintendent’s discretion, the budget may also be prepared in a format that permits allocations and implementation of the budget in accordance with a school-based budgeting philosophy and plan in accordance with District standards and policies.

The Superintendent shall prepare and present the recommended budget in summary list form, with all program, service, or operation components in priority order for consideration by the Board. Each budget component shall include sufficient information to permit clear understanding and analysis of each component’s purpose, characteristics including staffing and all other included items, expected results or consequences if funded or not funded, any information about functioning or cost/benefit relationships, and the total cost of a given component if funded.

The Board shall take the recommendation of the Superintendent under advisement, and shall organize and rank order the budget components in accordance with the Board’s collective judgment of each service, program, or operation area component’s worth to the District and its relationship to the mission and goals of the Salinas Union High School District.

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1. Budget building is not a periodic activity; it is a continuous process from year to year, a process through which the School District receives the greatest possible benefits as a result of educational planning. This Board considers the budget to be a financial plan of action for attaining the purposes of the District for the fiscal year. It is a statement of the dollars needed, both of revenue and expenditure, and reflects in detail the estimated cost of the educational program as desired and approved by the Board.
2. The Board conceives of the functions of the budget as follows:
  - a. It projects the school program accepted by the Board and the community into the future
  - b. It shows what revenue is anticipated and from the sources it is derived
  - c. It shows in some detail the estimates of expenditure for the various items of the school system as a whole
  - d. It aids the administration in conducting the school program in accordance with the accepted plan of the Board
3. Planning the annual budget shall be the responsibility of the Superintendent and his staff.
4. The Superintendent shall, in planning the annual budget, take these three basic considerations into account:
  - a. The educational program to be maintained as determined by the Board
  - b. The expenditures necessary to maintain the program so as to secure the desired results
  - c. The income required to meet the expenditures
5. The Board recognizes the need to safeguard the investment made by the public in its capital improvements and the need to maintain facilities properly to protect that investment. The Superintendent, in his planning of the annual budget, shall provide for the continuing maintenance needs and minor capital needs. Budget goals are:
  - a. 2% of the estimated replacement cost of buildings and of grounds improvements for use in normal maintenance needs
  - b. 1/2% of the estimated replacement cost of buildings and of grounds improvements for use in minor capital improvements

The Superintendent is directed to develop administrative regulations implementing the Board's direction and providing a tight control over these funds.

Legal Reference:  
Education Code  
35035 Powers and duties of superintendent

# Salinas Union High School District

Business

Policy #3100.3

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## **PERFORMANCE BASED BUDGETING AND PLANNING**

42120-42128 Budget requirements

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Renumbered from BP 3110 8/03

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