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**BUDGET DEVELOPMENT (BUD-P011)**  
Sacramento City Unified School District

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**1.0 SCOPE:**

- 1.1 This procedure discusses the process that is used to document the procedures for budget development for Sacramento City Unified School District.

**The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.**

**2.0 RESPONSIBILITY:**

- 2.1 Budget Director

**3.0 APPROVAL AUTHORITY:**

Approved signature on file

- 3.1 Budget Director
- 3.2 Board of Education

**4.0 DEFINITIONS:**

- 4.1 None

**5.0 PROCEDURE:**

- 5.1 The district budget shall be prepared annually from the best possible estimates that individual schools and district administrative staff can provide. Appropriate consolidation shall occur as the budget progresses through the various levels of review.
- 5.2 The district budget shall be developed in accordance with standards and criteria for fiscal accountability adopted by the State Board of Education. (E

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