

Budget Information

Budget Balancing Methodology & Comments

Structural Budgeting Methodology: Actual Revenue \geq Actual Expenditures

- In the consistent practice of structural budgeting, the District ensures that recurring revenues equal recurring expenditures. Board Policy DB in section B.1.c. states:

General Budget Development Methodology: (1) **The budget will be developed utilizing a structural balanced budget philosophy where actual recurring revenue equals recurring expenditure appropriations.** If one time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall strive to maintain the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations. Any deficiency resulting in a minimum unassigned fund balance of less than 8.33% shall be replenished over a period not to exceed two (2) years.

