

# 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 maintain the objective to keep the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations.

