



Q. What is a School District Budget?

A. The *California School Accounting Manual* defines "budget" as "a plan of financial operation consisting of an estimate of proposed income and expenditures for a given period and purpose"

Q. What are the Sources of School's Funding?

A. General and Categorical Funding, Donations, Grants and Student Body.

Q. What is the basis for allocating Revenue?

A. Effective 1998-99, the basis for allocating revenue to the District is Actual-In-Seat Attendance. Rosenthal Bill (SB727) states that Apportionment (Excused) Absences will no longer generate revenue money.

Q. Where does General Funding come from?

A. General funding comes from Actual-In-Seat Attendance.

Q. What are Supplemental Funds?

A. Supplemental Funds are those which are granted to districts and schools for specific program purposes and are above and beyond the general revenue funds received by the district and schools to support the base program.

Q. How are Supplemental Funds used?

A. Supplemental Funds must be used to support and enhance the district's and school's core program and may not be used to replace or supplant the funds and instructional program provided by the district.

Q. What can we purchase with the Supplemental Programs?

A. Depending on the requirements and/or limitations of the program, you may be able to purchase positions such as: Categorical Program Advisor, Education Aide II, Support Staff Positions (counselor, nurse, psychologist, etc). You may also be able to purchase instructional and general supplies.

Q. How do I know the cost for each position?

A. Every year the School Fiscal Services Division, publishes a document called the "Estimated Rate Sheet" and is updated each year to reflect the actual cost for each position. It also publishes the "Employee Benefit Rates" which is also updated every year, to help you plan your budget.

Q. How can I access the budget for my school?

A. You can access it from School Front End thru BTS (Business Tools for Schools) if you are granted permission by your administrator.





Q. What is a Commitment code?

A. Commitment code is also known as “object code” and it represents all the things, whether goods or service that may be purchased. For example: salaries, employee benefits, supplies, equipment contracts, etc.

Q. What are Commitment Item Series?

A. The Commitment Item Series is the classification of expenditures to the types of items purchased or services obtained.

Q. What tool can I use to keep track of my budgets?

A. School Fiscal Services publishes the Hyperlinked Control Sheets to assist you in keeping track of your budgets.

Q. How are the control record sheets developed?

A. They are developed by program and by object code.

Q. How many types of control sheets do we have?

A. Two; non-salary and salary control sheets.

Q. What is recorded in a non-salary control record sheet?

A. Budget allocation amounts, additional amounts, budget transfers, Shopping Cart Orders, Purchase Orders, P-Card expenditures and Imprest expenditures.

Q. What is recorded in a salary control record sheet?

A. Day to day substitutes, district sponsored training rate, teacher X/Z time, custodial and clerical overtime, professional expert time, school supervision aides, and teacher assistant relief.

Q. What is a budget adjustment request?

A. A budget adjustment request is the modification of a budget within programs from one commitment item to another commitment item to modify the school spending plan.

Q. How is the Per Pupil Allocation provided to the schools determined?

A. This allocation is based on the unrestricted per pupil rate and school’s projected Average Daily Attendance (ADA).

Q. What is the meaning of SACS?

A. SACS is the acronym for Standardized Account Code Structure.

Q. How can I find a Budget Item?

A. Budget Items can be found in the Estimated Rate Sheets published by [School Fiscal Services](#)

