

Budget Amendments

Responsibility

The Chief Financial Officer is responsible for establishing budget amendment guidelines and parameters. The Director of Fiscal Services is responsible for establishing procedures to facilitate budget amendments consistent with Board Policy 3110 and Chief Financial Officer guidelines and parameters.

Changes in Total Budget

Any change to the total appropriation or estimated revenues for a district fund must be submitted to the Fiscal Services Department on a Request for Budget Augmentation/Change Form (B-20) or through any means available on the district's financial system. Adequate documentation supporting the need for the budget adjustment must be submitted, along with a copy of the grant award in the case of categorical or restricted programs. Fiscal Services will review for appropriate account classifications, recovery of indirect cost, impact on the projected Reserve for Economic Uncertainty, and Governing Board action to-date on the matter.

If conditions specified in Board Policy 3110 are met, the budget amendment will be made to the district's financial system by the Fiscal Services Department. An agenda item for ratification by the Board will be prepared by the Fiscal Services Department. In other conditions, the Fiscal Services Department will work with the submitting department to prepare an agenda item for Board consideration of the matter.

Appropriation Transfers

Any transfer of appropriation within a district fund must be submitted to the Fiscal Services Department on an Appropriation Transfer Form (B-30) or through any means available on the district's financial system. Fiscal Services will review for appropriate account classifications, recovery of indirect costs, and compliance with Chief Financial Officer guidelines.

Appropriation adjustments which impact any salary or benefit account (1000-3999) will require specific approval of the Chief Financial Officer or Director of Fiscal Services. Approval of other transfers may be delegated to the Assistant Director of Fiscal Services.

Once approved, the appropriation adjustment will be reflected in the district's financial system. All changes to the district budget from appropriation transfers will be incorporated in all subsequent financial reports to the Board.

Regulation FRESNO UNIFIED SCHOOL DISTRICT

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