



# Budget Guiding Principles

Board Meeting  
March 20, 2025  
Agenda Item No. 12.3

**Presented by:**

Janea Marking, Chief Business & Operations Officer

# SCUSD Core Value & Guiding Principle

## Core Value

We recognize that our system is inequitable by design and we vigilantly work to confront and interrupt inequities that exist to level the playing field and provide opportunities for everyone to learn, grow and reach their greatness.

## SCUSD GUIDING PRINCIPLE

All students are given an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options

# Agenda

- **For Your Consideration**
- **Alignment with District Goals**
- **Allocation of Resources**
- **Fiscal Responsibility**
- **Continuous Review and Improvement**

# For Your Consideration

To create more effective systems for directing resources and prioritizing funding, the SCUSD Board of Education [has approved] the following Budget Guiding Principles for 2025-26. These principles will serve as a framework for financial decision-making, ensuring alignment with our organizational priorities and fiscal responsibility, to maintain local control.

# Alignment with District Goals

All budgetary decisions must align with the district's strategic goals and priorities as outlined in the Local Control and Accountability Plan (LCAP). This includes:

- Staffing
- Expenditures
- Travel and Conferences

# Staffing

- All positions must be approved by the Board of Education prior to posting for applicants.
- Vacant positions will be reviewed for continuation; automatic re-posting is not permitted.
- New positions will only be created with an identified revenue source or offsetting expenditure reduction that is specific to the department or site.

# Expenditures

- General fund expenditures will be prioritized: first, based on compliance requirements, and second, on Local Control and Accountability Plan (LCAP) goals, depending on the type of resource/revenue used.
- Supplemental expenditures will be considered based on available revenue after other priorities are met.
- Unbudgeted expenditures exceeding \$15,000 require Board approval prior to the addition of the expenditure / increase to budget.

# Travel and Conferences

- Travel and conference policies to be revised for the 2025-26 school year.
- Priority will be given to local or online conferences.
- Travel outside of California will require Board approval prior to booking.
- Attendees will be limited to a number that is necessary and reasonable.
- Conference attendees must demonstrate:
  - Relevance to achieving an LCAP goal or action(s).
  - A clear plan to share learning with colleagues.



# Allocation of Resources

The allocation of financial resources should reflect a commitment to ensuring fair access to educational opportunities. This includes:

- Master Schedule Adjustments
- Classrooms
- Program Subsidies
- Contributions

# Master Schedule Adjustments

Requests for staffing adjustments at sites will be reviewed by the master scheduling office prior to authorizing additional Full-Time Equivalents (FTEs).

# Classrooms

Classroom student assignments will be balanced, when appropriate, to mitigate or eliminate overages whenever possible.

# Program Subsidies

The Board will review all programs, focusing on areas where expenditures exceed revenues, to assess their ongoing feasibility and strategic direction. This includes Special Education.

# Contributions

Contributions to alternate funds, such as Charter Schools (09), Adult Education (11), and Child Development (12), will be presented to the Board as separate agendaized actions for consideration and approval.

# Fiscal Responsibility

All budgeting and financial decisions must demonstrate fiscal responsibility and ensure long-term sustainability of the district.

This includes:

- Restricted Resources
- Organizational Structure
- Authorization for Compensation
- Authorization for Agreements and Services

# Restricted Resources

Grants and other restricted expenditures will be aligned with allocated revenues and will not exceed available funds, with the exception of Special Education.

# Organizational Structure

Where possible, district departments will merge or unify to improve efficient use of resources without compromising internal controls.



# Authorization for Compensation

Per diems, extra time, and overtime must be pre-approved and budgeted with available resources prior to a manager authorizing work.

# Authorization for Agreements and Services

**Contracts** charged to unrestricted general funds shall be for compliance or operational needs and primarily managed by the Superintendent, Deputy Superintendent, a Chief Officer or designee. Site and department leaders should manage contracts funded by local funds (donations) or restricted funds (per eligibility rules and available revenue).

# Authorization for Agreements and Services (cont.)

**ALL Agreements** between the district and individuals (including employees), partners, organizations and/or agencies shall be approved by the board of directors within 60 days of the agreement per Board Resolution 3361. This includes: contracts, memorandums of understanding, letters of agreement, joint use agreements, facilities use agreements, settlements, side letters, etc.

# Authorization for Agreements and Services (cont.)

**Legal** All legal services (memos, opinions, advisement) must be pre-approved by a Chief Officer before any action is taken. This includes:

- Chief authorization for initial discussions or consultations with legal counsel.
- Chief approval required for continued legal services, especially when staff requests additional information or reconsideration of a previously concluded legal opinion.
- Staff below the Chief level are prohibited from initiating charges for legal services or engaging legal counsel without explicit approval from a Chief Officer, with authorization required on a project-by-project basis.

# Continuous Review and Improvement

The budget process should be continuously evaluated to ensure it effectively meets student needs and supports SCUSD's educational objectives. This includes:

- Technology
- Communications
- Position Control
- Dispute Resolution

# Technology

All hardware and software purchases will be reviewed by the Technology department to eliminate redundancies and address issues related to non-standard equipment.

# Communications

All communications needs such as graphic design, website support, and story production will be reviewed by the Communications department. External contracts for these services will not be approved.

# Position Control

All active positions must be accounted for in the Position Control System. Position Control procedures must be followed with 100% fidelity.



# Dispute Resolution

District leadership must adhere to the labor relations protocol provided by the Human Resources department. District leaders, outside of the negotiations team and Human Resources, do not have authority to make agreements or offer monetary resolutions for labor disputes.

# Feedback

THANK YOU!