



2240 Old River Road
Ukiah, CA 95482-6156

Ph. (707) 467-5001
Fax (707) 462-0379

MICHELLE HUTCHINS
Superintendent of Schools

INTEGRITY CUSTOMER SERVICE ACCOUNTABILITY TEAMWORK INNOVATION PASSION

Business SR 3100.01

DEVELOPING BUDGETS

PURPOSE: *To create a County Office budget for submission to the County Board for approval.*

TIMELINE: *January – Annual budget process begins.
July 1 – Approved budget is submitted to the state.
December 15 – First Interim is submitted to the state.
March 15 – Second Interim is submitted to the state.*

PROCEDURE:

1. Business Services develops and presents a budget development calendar to the County Board and department directors. The calendar outlines each stage of budget development and the timelines involved.
2. A budget review committee and department budget subcommittees will be established. These committees will meet to review budget proposals and communicate budget changes.
3. Business Services provides financial reports, worksheets and other documents needed to develop the annual budget to all department directors. Also included are salary and benefit projections and revenue projections.
4. Department directors develop detailed preliminary budget(s) by:
 - reviewing the current year's actual budget and current year-to-date
 - expenditures; projecting the subsequent year's budget;
 - reviewing program priorities and goals.
5. Department director completes worksheets with staffing changes and projected revenue and expenditures and forwards to Business Services.
6. Business Services consolidates all department input into individual program detail, followed by summary data.
7. Assistant Superintendent of Business Services reviews consolidated budget and, if further modifications are needed, consults with department directors and Cabinet.
8. County Superintendent reviews and may modify program budgets prior to publication for County Board review and approval.
9. Business Services presents preliminary budget for review at County Board meetings and public hearings and secures budget approval by June 30 of each fiscal year.
10. Two Interim reports are required for Board review:
 - First Interim as of October 31 for submission to the state
 - December 15. Second Interim as of January 31 for submission to the state March 15.