

**DEVELOPMENT OF BUDGET DOCUMENTS**

The County Office of Education budget shall be prepared annually from the best possible estimates provided by the county office administrative staff. The County Superintendent of Schools or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. Appropriate consolidation shall occur within legal time requirements. Appropriate consolidation shall occur as the budget progresses through the various levels of review. Budget proposals shall be compatible with County Board of Education policy and long-range county office goals.

The County Superintendent shall submit the budget calendar and staff instructions to the County Board as early in the fiscal year as possible. Throughout the budget development, the County Superintendent shall present budget documents to the County Board together with recommendations on the needs of the County Office of Education in light of available funds.

A reserve for economic uncertainty shall be established annually by the County Board in the adopted budget. The reserve shall be designated for, but not limited to, unanticipated events.

Standards and criteria for fiscal accountability adopted by the State Board of Education shall be used when developing the budget. (Education Code 33129)

**Budget as Spending Plan**

Fiscal controls shall be established which govern the administration of the budget and the expenditures of funds. Expenditures are to be charged to the proper expenditure classification, and are not to exceed the amount budgeted therein.

Budget controls shall be established and maintained for the County School Service Fund, and the budget shall be administered in conformity with legal requirements and the action of the County Board of Education.

The legality of all expenditures shall be checked, and it shall be ascertained that all expenditures recommended for approval are legal.

The single-fund budget shall be prepared in the form prescribed and furnished by the Superintendent of Public Instruction. (Education Code 1622)

**Unappropriated Funds**

Board approval is necessary for the transfer of previously designated unappropriated funds.

**Public Hearing and Availability of Proposed Budget**

As early in the year as possible, the County Superintendent shall present to the County Board, for informal consideration, preliminary estimates of the budget.

On or before July 1 each year, the County Board shall file with the Superintendent of Public Instruction a single-fund tentative budget showing all the purposes for which the County School Service Fund will need money. (Education Code 1621)

The County Board shall hold a hearing on the budget on or before September 8, but at least three days following the availability of the proposed budget for public inspection. (Education Code 1623)

**Adoption of the Budget**

On or before September 8, the final budget shall be adopted by the County Board and filed with the Superintendent of Public Instruction, the County Board of Supervisors and the County Auditor.

### **Budget Review**

On or before November 1, the Superintendent of Public Instruction shall approve or disapprove the County Office budget on the basis of standards and criteria for fiscal stability developed pursuant to Section 33127. (Education Code 1623)

#### *Legal Reference:*

##### EDUCATION CODE

- 1040(c) Duty of board to approve annual budget of the county superintendent of schools*
  - 1042(b) Duty to review annual itemized estimate of anticipated revenue and expenditures, etc.*
  - 1500 Expenses payable out from county school service fund*
  - 1501 Expenses payable from county school service fund*
  - 1620-1625 Single budget for county school service fund, county board of education, county committee, county superintendent of schools*
  - 14050 et seq. County school service fund --- computation of allowance and budgetary requirements*
  - 33128 Standards and criteria*
  - 33129 Standards and criteria; use by local agencies*
  - 35035 Powers and duties of superintendent*
  - 35161 Powers and duties, generally, of governing boards*
  - 42103 Public hearing on proposed budget; requirements for content of proposed budget; publication of notice of hearing*
  - 42120-42128 Budget requirements*
  - 42602 Use of unbudgeted funds*
  - 42610 Appropriation of excess funds and limitation thereon*
  - 45253 Annual budget of personnel commission*
  - 42100 et seq. Financial statements of school districts*
  - 42120 et seq. Budgetary requirements of local school districts*
- ##### CODE OF REGULATIONS
- 17340 et seq. County school service fund budget procedures*
- ##### GOVERNMENT CODE
- 7900-7913 Expenditure limitations*

Policy adopted: September 16, 1991  
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