

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

Concepts and Roles in Business and Non-Instructional Operations

Budget Development

It is the responsibility of the Superintendent to develop an annual budget based on the priorities and needs of the programs and the clients they serve. Responsibility for overseeing the budget development process is assigned to the Director of Internal Business Services who shall work directly with each department manager or director in drafting the annual budget. Once the annual budget is prepared as required by law, the Board shall adopt the budget.

Following budget adoption, the Unit Supervisor of Administrative Services shall determine all financial policies not specifically defined by law and shall exercise supervision over the finances of the County Office of Education in keeping with regular budgetary procedures.

Budget Management

The Superintendent desires to maximize efficiency in the management of program revenues and expenditures. The Superintendent assigns responsibility for monitoring program budgets to program managers or directors. Program managers or directors shall use financial reports, program reports, and other pertinent data to ensure maximum effectiveness of program operation.

Appropriation for Contingencies

Fund balances that are budgeted for contingencies may be transferred to an expenditure appropriation as needed, upon authorization of the responsible program manager or director.

Reserves

General fund unrestricted reserves (in excess of the Reserve for Economic Uncertainties) or any unbudgeted special reserve funds may be transferred to an expenditure appropriation as needed, upon authorization of the Superintendent or Unit Supervisor of Administrative Services. Transfers in excess of \$25,000 shall be approved by the Board through means of the First Interim, Second Interim, or approval of Final Annual Financial Report. No appropriation from the Reserve for Economic Uncertainties shall be made without the prior approval of the County Board of Education.

Budget Adjustments

The Superintendent recognizes that additional budget revisions may become necessary during the course of a year to cover expenditures brought about by a change in legislation, demand for services, increase in prices, etc. Budget adjustments will be presented to the

Board for approval by way of the First and Second Interim Financial Reports and the unaudited Annual Financial Report (J-400/SACS).

Legal Reference:

EDUCATION CODE

1620-1630 County Office of Education Budget Approval

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 Proposed budget; public hearing; public inspection; publication

42122-42129 Budget requirements

42132 Resolutions identifying estimated appropriations limit

42602 Use of unbudgeted funds

42610 Appropriation of excess funds and limitation thereon

45253 Annual budget of personnel commission

GOVERNMENT CODE

7900-7914 Expenditure limitations

Management Resources:

CDE MANAGEMENT ADVISORY

0203.92 Implementation of AB 1200, 92-03