

VENTURA COUNTY BOARD OF EDUCATION

BOARD POLICY NO. 3103

ADOPTED: 2/24/97

CLASSIFICATION: Business and Noninstructional Operations

REVISED: 04/14/09

SUBJECT: Budget Revisions

The Board and the Superintendent are required to follow the Budget, Interim Report, and Financial Reporting Calendar as provided by the California Department of Education for each fiscal year. The calendar has provisions for public review prior to budget adoption.

The County School Service Fund and Special Funds comprise the total budget package accounting for all financial resources of the Office. On or before July 1, the Board shall adopt the County School Service Fund and Special Fund budgets, and file those as required with the State Superintendent of Public Instruction for review and approval in order for the Office to continue to receive state and federal funds. Copies of the budget are also provided to the County Board of Supervisors and the County Auditor.

The Board authorizes the Superintendent to approve budget adjustments within major account categories within a program as defined in the *California School Accounting Manual* as well as budget adjustments of \$2,000 or less between major categories or programs. This delegated budget revision authorization may be reviewed and modified by the Board on an annual basis as part of the budget adoption process.

Legal Reference:

EDUCATION CODE

1240	Duties, Responsibilities & General Powers; County Superintendent
1620 et seq.	County Office of Education Budget Approval
42120	No County budget no apportionment