

**CLASSIFICATION: Business and Noninstructional
Operations****ADOPTED: 1/17/62
REVISED: 10/8/03
REVIEWED: 3/9/16****SUBJECT: Budget Revisions****PAGE: 1 of 1**

The County Board of Education and the County Superintendent of Schools are required to follow the Budget and Financial Reporting Requirements 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 San Diego County Office of Education. On or before July 1, the County Board of Education 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. Copies of the adopted budget shall also be provided to the County Board of Supervisors and the County Auditor.

The County Board of Education authorizes the County Superintendent of Schools to approve budget adjustments between major account categories as defined in the *California School Accounting Manual* that do not result in an overall increase in the specific fund income requirement or in the total expenditures for that fund and do not authorize new personnel positions. All such changes made by the Superintendent under this authorization shall be reported to the Board in the First and Second Interim reports as required by AB 1200.

Board Policy No.: 3103**Derivation: Former Administrative Regulation No. 3430.1, Adopted 1/17/62. Amended,
Renamed, Renumbered 3102 9/13/95. Amended 10/8/03.****Operational Procedure No. 3401.1, Adopted 12/21/79, Amended 11/15/94, Repealed
9/13/95.****Legal Reference: Education Code
1240(l)(1), 1620, 1622, 1628**