San Bernardino County Superintendent of Schools
Procedure 3100.1

Budget Development and Control

Each year Internal Business Services will create a budget development calendar that will identify budget assumptions and establish the budget development timeline for the upcoming fiscal year.

Once complete, the proposed budget will be submitted by the Chief Business Officer to the Superintendent for review and approval.

A public hearing shall be held on the proposed budget prior to the Board of Education meeting to adopt the budget. The public hearing must be held on the same day as the Local Control Accountability Plan public hearing. The budget will be finalized and submitted to the County Board of Education for adoption at the annual June board meeting.

Budget Revisions – Overview

The budget is an expenditure and revenue plan that often requires modification as the year progresses. Budget revisions are the means to change the approved budget. As the need for revisions arise, the responsible program manager formally documents changes to projected revenue or expenditures in the approved budget. These revisions are approved by the Superintendent and presented to the Board of Education at a regularly scheduled board meeting or interim reporting period.

Budget Expenditure Transfer Requests

The following standards will be followed for SBCSS program budgets receiving an unrestricted General Fund contribution:

1. Program managers retain the ability and flexibility to transfer funds between major objects 4000 (supplies), 5000 (services) and 6000 (capital outlay) accounts.

2. Funds in the 4000, 5000 and 6000 accounts can also be transferred as deemed necessary by the program manager to hourly or substitute salary accounts to cover the cost of any additional temporary staff.

3. Savings generated due to vacant authorized positions may not be transferred from salary (1000 or 2000) and benefit (3000) object codes to other areas of the budget unless specifically approved in advance by the Chief Business Officer or Director, Internal Business Services.

4. Multi-funded programs, those programs having both restricted and/or local revenue and an unrestricted General Fund contribution, shall charge expenditures to local or restricted

revenues to the maximum extent possible. Unrestricted General Fund revenues shall not be expended before local or restricted revenue.

Budget Request for Unfunded Expenditures

If a program manager has a need to expend funds that cannot be funded from the existing budget, the program manager must identify the needs and request a budget augmentation using the online Budget Augmentation form. The requests are submitted by the branch head to the Chief Business Officer for final review.

Superintendent's approval is required before any revisions are made to the budget which requires an increase in revenue or expenditures.

Approved: August 24, 1993
Revised: January 15, 2002
Revised: October 9, 2013
Revised: February 5, 2019
Revised: December 17, 2024

Date Approved _____

Ted Alejandre
County Superintendent of Schools
San Bernardino County, California

By _____