



Business

Contents of Budget and Itemization of Revenues and Expenditures

The annual budget of the county office of education is perhaps the most concise statement of the educational aims of the county office because it expresses the services the county office plans to provide during the period covered by the budget.

The budget shall show a complete plan and itemized statement of all proposed expenditures of the county office and of all estimated revenues for the ensuing fiscal year, together with a comparison as to each item of revenue and expenditures, with the actual revenues and expenditures for the last completed fiscal year and the actual and estimated expenditures for the existing fiscal year. The budget shall be itemized to set forth the necessary revenues and expenditures, by program, in each fund to operate county programs as authorized by law and on forms prescribed by the Superintendent of Public Instruction.

The single fund proposed budget shall include estimated cash balances, estimated apportionments from the State School Fund, and an estimate of revenues from sources other than taxes on the secured roll of the equalized assessment roll of the county.

Legal Reference:

EDUCATION CODE

1621 Single Fund Budget:  
County Board of Education

Policy:

First Reading	<u>4-24-84</u>
Adopted	<u>5-15-84</u>