Budgeting & Financial Transparency
Superintendent/Board Policy 2-301

Scope:

This policy applies to the development, adoption, and public communication of the COE's budget and related fiscal information.

It governs the County Superintendent's and Board's role in ensuring that the budget process is conducted in a transparent and accountable manner, including public access to budget information and opportunities for public participation, as required by law.

Purpose

The COE is committed to responsible fiscal management and transparency in alignment with California Education Code, Title 5 regulations, and applicable federal requirements.

1. Generally

The COE maintains expectations for high-level fiscal transparency and accountability but does not prescribe detailed procedures for budget preparation, financial reporting, or operational recordkeeping, which shall be addressed through administrative regulations and COE procedures.

2. Development and Adoption

The COE's budget shall be developed, adopted, and monitored in a manner that promotes transparency, accountability, and public participation.

Prior to adoption, the Board shall hold a public hearing and provide notice and opportunity for public comment in accordance with law.

The COE shall make its adopted budget and supporting information available for public inspection and shall comply with all applicable legal requirements regarding fiscal transparency.

The policies are developed in collaboration with the Small School Districts' Association for general informational, educational and procedural purposes only and are not intended to constitute legal advice for any specific situation.

Administrative Regulations

1. General Administration

The Superintendent or designee shall administer the COE's budget processes in accordance with applicable law and Superintendent/Board policy.

The budget shall be developed and implemented in a manner that promotes:

- Fiscal responsibility
- Transparency and accountability
- Alignment with COE priorities and goals

2. Budget Development and Preparation

The Superintendent or designee shall prepare the COE's annual budget in accordance with law and shall ensure that the budget:

- Reflects the COE's educational priorities and fiscal objectives;
- Is aligned with the Local Control and Accountability Plan (LCAP), as applicable; and
- Is based on reasonable and supportable assumptions regarding revenues, expenditures, and enrollment.

Appropriate financial data and supporting information shall be compiled to assist the Superintendent/Board in informed decision-making.

3. Public Access to Budget Information

Prior to adoption of the COE budget, the Superintendent or designee shall ensure that:

- The proposed budget is made available for public inspection in accordance with law;
- The notice of the public hearing includes information regarding the availability of the budget; and
- Budget documents are accessible in a manner that promotes public understanding.

The adopted budget and supporting data shall be maintained and made available for public review as required by law.

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4. Public Hearing and Participation

The Superintendent or designee shall:

- Schedule and provide notice of a public hearing on the proposed budget in accordance with applicable legal requirements;
- Ensure that the agenda includes the location where the proposed budget may be inspected; and
- Provide opportunities for public comment prior to budget adoption.

The Superintendent/Board shall consider public input prior to adopting the final budget

5. Budget Publication and Communication

The Superintendent or designee shall ensure that:

- Required notices regarding the budget hearing are posted or published in accordance with law;
- Budget information is communicated to the public through appropriate means, which may include the COE's website or other communication channels; and
- Budget information is presented, to the extent practicable, in a format that promotes clarity and accessibility.

6. Fiscal Transparency Practices

To enhance transparency and accountability, the Superintendent or designee may:

- Provide summaries or explanatory materials regarding the COE's budget;
- Make available information regarding major revenue sources and expenditures; and
- Utilize tools or practices that improve public access to budget-related information.

Nothing in this section shall require the disclosure of information that is confidential or otherwise exempt from public disclosure under applicable law.

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