

State of California

County Budget Guide

January 2010



Controller *John Chiang*

California State Controller's Office

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County Budget Guide

Forward

California Government Code Sections 29002, 30200, 53065 require the State Controller to prescribe uniform accounting procedures for counties, dependent special districts and other agencies under the supervision and control of the county board of supervisors. In compliance with this section, *the County Budget Guide* was issued in 1986. Although the County Budget Act has been amended from time to time, there had not been a comprehensive review of the Act or a revision of the County Budget Guide since 1986.

The County Budget Act, Government Code Section 29000 – 29144 and Section 30200, was amended in the fall of 2009. A copy of the County Budget Act is attached as Appendix B. The task of updating the manual to reflect the changes was a cooperative effort of representatives from the State Controller's Office, County Auditor-Controllers, and County Administrative Officers. The result of these efforts is a Budget Guide that provides current information to assist counties in the preparation of the annual Adopted Budget. A cross- reference schedule provides a detailed cross-walk of the revisions to the county budget schedules presented in Appendix A.

Additional References

Accounting Standards and Procedures for Counties Manual (ASP Manual), specifically, Chapter 6 Financing Sources, Chapter 7 Financing Uses, and Appendix C – Terminology, located on the SCO website at the following link: http://www.sco.ca.gov/pubs_guides.html

Uniform System of Accounts for Special Districts:
http://www.sco.ca.gov/ard_local_rep_audit_guidelines_uas.html

Best practices from the National Advisory Council on State and Local Budgeting Practices:
http://www.co.larimer.co.us/budget/budget_practices.pdf

Best practices for budgeting from GFOA workshop:
http://www.gfoa.org/index.php?id=130&option=com_content&task=view

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Chapter 1

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Chapter 1

General Instructions

- 1.01 Purpose.**
This Manual provides a central reference point of state code requirements, administrative directives and recommended practices pertaining to the form and content of the annual county budget. These requirements are applicable to those dependent special districts required to be included in the budget document. Anticipated benefits include:
- a. Consistent application of the law.
 - b. Higher degree of comparability among county budgets.
 - c. Written guidance for new personnel.
- 1.02 Legal Basis.**
The Government Code specifies the content of the budget, budget adoption procedures and dates by which actions must be taken. Special Districts whose affairs and finances are under the supervision and control of the county board of supervisors are subject to the same rules and regulations. Refer to GC Section 29002 and GC Section 53065 for additional information.
- 1.03 Forms.**
The budget document must be on such forms as prescribed by the Controller and shall be presented in numerical order.
- 1.04 Permission to Deviate.**
Permission to deviate from the prescribed forms must be obtained by written application addressed to:
- State Controller Office
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, California 94250
- Attn: Local Government Policies Section
- 1.05 Deviations Permitted.**
Permission need not be obtained for the following:
- a. Provision of more detail to prescribed forms, provided the presentation is not basically distorted.
 - b. Deviations previously authorized.
- Permission to change the language of prescribed column headings will not be granted.
- 1.06 Funds and Accounts.**
Fund and account titles to be used by counties in the preparation of the budget are those contained in the publication, *Accounting Standards and Procedures for Counties*, issued by the State Controller's Office. Special districts required to be included in the county budget shall use fund and account titles contained in the publication, *Uniform System of Accounts for Special Districts*. Links to these publications are provided in the *Forward* section of this document.

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General Instructions (Cont.)

- 1.07 Whole Dollars.**
Present all amounts in whole dollars.
- 1.08 Definitions.**
For definition of terms used in this Manual, see the County Budget Act (GC 29001) and Appendix C – Glossary of Accounting Terms in the Accounting Standards and Procedures for Counties Manual.
- 1.09 Abbreviations**
References are to the following sources, abbreviated as shown:
- GC Government Code
 - CCR California Code of Regulations
 - ASP Accounting Standards and Procedures for Counties
 - SD Uniform System of Accounts for Special Districts
- 1.10 Manual Organization**
Chapter 2 discusses the preparation of the county budget and budget procedures for special districts and other agencies under the control of the Board of Supervisors. Chapter 3 presents budget forms and instructions for counties and for those dependent special districts and other agencies required to be included in the county budget. Refer to the *References* presented in the Chapter 1 Index and Section 1.02 of this chapter for additional information.
- 1.11 Legal Deadlines, Duties and Government Code Sections**
- State Controller**
- 29005 To promulgate budget rules, regulation and classifications.
 - 29005 To prescribe forms.
- All County Officials**
- June 10 29040 To provide an itemized request detailing estimates of required financing sources and uses for unit(s) administered.
- Administrative Officer or Auditor as Designated by the Board**
- 29040 To receive budget requests from officials.
 - 29042 To prescribe procedures for submitting requests.
 - 29045 To submit budget requests when official responsible has not done so.
 - 29060 To compile budget requests.
 - June 30 29061, 29062 To review budget requests and prepare the recommended budget. To submit the recommended budget to the board
 - 29083 To revise the recommended budget to reflect changes made by the board.

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General Instructions (Cont.)

1.11 Legal Deadlines, Duties and Government Code Sections (Cont.)

Supervisor

June 30	29063	To make revisions, reductions and additions to budget requests.
June 30	29064	To formally approve the recommended budget, as revised, as the legal authorization to spend until approval of the adopted budget.
September 8	29065	To make the recommended budget available to the general public.
September 8	29080	To publish notice that the budget is available and to announce public hearings.
September 18	29080	To commence public hearings 10 days after published notice.
October 2	29081	To conclude public hearings.
October 2	29088	To approve the adopted budget by resolution for county and dependent special districts.

Auditor

	29043	To provide estimates for bonded debt service requirements.
	29044	To provide financial statements data, or recommendations for any changes to the estimated financing sources to responsible officials.
	29083	To provide for the Auditor or his/her deputy to attend the public hearing on the recommended budget and to furnish any financial statements and data required.
December 1	29093	To file a copy of adopted budget in the office of the clerk of the board and the office of the State Controller.
	29124	To approve certain payments pending adoption of the Adopted budget.

1.12 Budget Policy Options of Supervisors and Government Code Sections

In addition to the legally required duties listed at the beginning of this Manual, there are certain actions to implement the budget process which the supervisors may take.

29005	Changing the arrangement of information on budget forms. (Any such changes must be approved by the Controller).
29006	Designation of data, in addition to available financing and financing requirements included in departmental estimates.
29007	Selection of method of presenting salary and position allocation.
29040, 29042	Designation of administrative officer or auditor to receive budget estimates and prescribe budget request forms.

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General Instructions (Cont.)

- 1.12 Budget Policy Options of Supervisors and Government Code Sections (Cont.)**
- 29045 Designation of administrative officer or auditor to submit estimates in event of non-performance by responsible official.
 - 29060, 29061 Designation of administrative officer or auditor to compile
29062 budget requests and prepare recommended budget by June 30.
 - 29083(b) Designation of administrative officer or auditor to revise recommended budget to reflect board actions for adopted budget.
 - 29092 Authorization of additional appropriation controls and designation of official to administer controls.
 - 29124 Approval of new positions and fixed assets prior to adoption of adopted budget.
 - 29125(b) Designation of administrative officer or auditor to approve transfers and revisions of appropriations within a budget unit.
 - 29125, 29126 Approval of budgetary adjustments, including cancellation of unused
29127, 29130 appropriations and emergency appropriations.
29126.1
 - 29142 Providing for fees for collection of taxes and assessments of special districts and improvement districts.

Decisions made on the above budget policy matters should be formalized by resolution.

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Chapter 2

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Chapter 2

The Basic Budget Formula

2.0

County Budget Formula

The basic budget formula is applicable to counties, dependent special districts and other agencies under the supervision and control of the Board of Supervisors. GC Section 29009 requires the adopted budget to be in balance; therefore, Total Financing Sources shall equal Total Financing Uses.



County Budget Guide

2

General Provisions

2.01 **Scope**

The county budget includes the operations of the governmental and proprietary funds of the county, dependent special districts and other agencies whose affairs and finances are under the supervision and control of the board.

2.02 **Financing Requirements**

Appropriations are authorizations for the county to make expenditures and to incur obligations during the current fiscal year. Financing sources, for which there are no appropriations, are termed provisions. The sum of appropriations and provisions is the total financing (budgetary) uses. GC Section 29009 requires the final adopted budget to be in balance; therefore, Total Financing Sources shall equal Total Financing Uses.

2.03 **Appropriations Classification**

Appropriations are classified by:

- Object
- Budget Unit
- Activity
- Function
- Fund

Each budget unit is classified by function and activity within each fund. Budget units shall not include more than one activity. Each activity must be segregated for budget presentation and financial reporting.

2.04 **Budget Unit Detail**

Appropriations within each budget unit are segregated by the following objects and sub-objects:

- Salaries & Employee Benefits
- Service & supplies
- Other Charges
- Capital Assets
 - Land
 - Structures & Improvements
 - Equipment
 - Infrastructure
- Other Financing Uses
- Intrafund Transfers- Out*
- Transfers-Out

Within the object of capital assets, the sub-object presentation is required as specified in Section 2.11. Appropriations for contingencies shall be shown in a separate budget unit, see section 2.15.

* Please refer to section 2.14 for optional procedures for intrafund transfers.

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General Provisions (Cont.)

2.05 **Budget Adoption**

The county budget shall be adopted by resolution not later than October 2nd of each year. The resolution of adoption shall specify:

- a. Appropriations by object (sub-object and projects for capital assets) by budget unit.
- b. Other financing uses by budget unit.
- c. Intrafund transfers by budget unit.
- d. Transfers-out by fund.
- e. Appropriations for contingencies, by fund.
- f. Provision for reserves/designations, by fund and purpose.
- g. Means of financing the budget requirements.

2.06 **Additional Financing Sources**

Includes revenues, other financing sources and Transfers-in. Schedule 5 presents a summary of additional financing sources by source and fund while Schedule 6 provides a detail presentation.

2.07 **County Budget Forms**

The forms prescribed by the State Controller for presentation of the county budget are:

Schedule	Title	(An illustrative example of the schedules is provided in Chapter 3.)
1	All Funds Summary	
2	Governmental Funds Summary	
3	Fund Balance – Governmental Funds	
4	Reserves/Designations – By Governmental Funds	
5	Summary of Additional Financing Sources by Source and Fund	
6	Detail of Additional Financing Sources by Fund and Account	
7	Summary of Financing Uses by Function and Fund	
8	Detail of Financing Uses by Function, Activity and Budget Unit	
9	Financing Sources and Uses by Budget Unit by Object	
10	Operation of Internal Service Fund.	
11	Operation of Enterprise Fund.	
12	Special Districts and Other Agencies Summary	
13	Fund Balance - Special Districts and Other Agencies	
14	Special Districts and Other Agencies – Reserves/Designations	
15	Special Districts and Other Agencies – Financing Sources and Uses by Budget Unit by Object	

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Financing Uses Detail

2.08 Salaries & Employee Benefits

Appropriations are made in terms of total salaries before payroll deductions. Appropriations for salaries and wages of permanent and nonpermanent positions may be given in totals within each budget unit, provided the estimates for salaries and wages of permanent positions are supported by a schedule or a separate ordinance or resolution setting forth for each position classification the salary rate or range and number of positions recommended and approved.

2.09 Service & Supplies

This object contains the various subobject accounts to accumulate all the expenditure detail desired for informational or statistical purposes, and it still permits ready consolidation in the prescribed account form for reporting purposes to the State Controller.

2.10 Other Charges

This object contains subobject accounts that do not fit the definition of the other reporting objects. Reference Accounting Standards and Procedures, Chapter 7.

2.11 Capital Assets

At a minimum, the capital asset object must show the estimate for the subobjects as follows:

1. Land shall be reported in total amounts, except when included as a component of a project.
2. Structures and improvements shall be reported separately for each project, except minor improvement projects may be reported in totals.
3. Equipment shall be reported in total amounts by budget unit.
4. Infrastructure shall be reported in total amounts by budget unit.

2.12 Other Financing Uses

This object shall include operating transfers-out. Operating transfers are interfund transfers from a fund receiving the revenue to the fund that will expend the resources. Examples are a subsidy from the general fund to a proprietary fund or a tax revenue transfer from a special revenue fund to a debt service fund. Operating transfers shall be shown in the budget unit on Schedule 9.

2.13 Transfers-Out

Transfers-out are nonrecurring transfers of equity from one fund to another fund. These transfers will be shown on Schedule 9.

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Financing Uses Detail (Cont.)

2.14 **Intrafund Transfers**

Intrafund transfers are optional transfers of costs between budget units in the same governmental type fund. This transfer distributes costs to various departments for budgeting and informal operating statement purposes. This transfer shall be shown as Intrafund Transfers-In and/or Intrafund Transfers-Out under expenditures and other operating uses (an increase for the receiving budget unit, a decrease for the serving unit). Sub accounts may be utilized if desired. An alternative to this method would be as a decrease of a single amount in expenditures (Intrafund Transfers) for the servicing unit and an increase in each appropriate expenditure account of the receiving unit. The first alternative is recommended over the second alternative.

2.15 **Appropriations for Contingencies**

The budget may include an appropriation within each fund for contingencies, or within a separate contingency fund, or in the General Fund, in such amounts as the board deems sufficient. These amounts are appropriated through the budget adoption process. However, to make the appropriations specific and to authorize expenditures against them, a four-fifths vote of the board is required. Whether in a separate fund or within a fund, all contingencies appropriations are collected in a separate budget unit. If appropriations for contingencies are accounted for in a separate fund, the financing fund for each appropriation shall be specified.

Dependent special districts and other agencies under the supervision and control of the Board of Supervisors may include an appropriation for contingencies. The appropriation is shown as a line item of the operating budget on Schedule 15.

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Funds

2.16 County Budget Application

The county budget presents county operations using governmental and proprietary funds. Governmental funds include the following: general, special revenue, debt service, capital project and permanent funds, while the proprietary funds include the internal service and enterprise funds. Refer to the Accounting Standards and Procedures for Counties Manual for proper use and identification of funds.

2.17 Internal Service Funds

Schedule 10 is provided for presentation of the operating plan of an internal service fund, including anticipated income, expenses and net gain or loss. In addition, an Estimated Statement of Changes in Financial Position or an Estimated Statement of Changes in Retained Earnings may be presented.

2.18 Enterprise Funds

A budget for each enterprise fund must be included on a separate Schedule 11. Schedule 11 presents revenue and expenses following the accounts prescribed for the activity in which the enterprise is engaged. In addition, an Estimated Statement of Changes in Financial Position or an Estimated Statement of Changes in Retained Earnings may be presented.

It should be noted budget forms have not been prescribed for enterprise special districts under the supervision and control of the Board of Supervisor. However, at individual county discretion, the format for county budget schedules 10 and 11 may be used to present the managerial budget of “board governed” enterprise special districts. If this option is exercised, the schedules should immediately follow the “board governed” non-enterprise special district budget schedules.

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Special Procedures

2.19 Provisions for Reserves/Designations

Provisions result in increases in reserves or designations. They are detailed in Schedule 4. Typical provisions include general reserve, capital outlay reserves, reserves for inventories, and advances to internal service funds. It is recommended balances to be retained in reserves not be cancelled at the end of each year, and the provision be in the amount of the increase only.

2.20 Reserve Reduction

Cancellation of reserves releases resources to finance the current budget requirements. Cancellation of a prior reserve is added to ending fund balance as presented on Schedule 2. Reserve reductions are shown on Schedule 4.

2.21 Interfund Transactions

Interfund Transactions are revenue and expenditure/expense transactions when considering individual funds but are not revenues and expenditures/expenses of the governmental unit taken as a whole. The prescribed treatment balances the need for treating each fund as an independent organization and reducing the revenue and expenditure/expense pyramiding when considering a governmental unit's funds in the aggregate. Interfund Transactions are divided into two classifications:

- Reciprocal
- Nonreciprocal

Section 8.16 of the *Accounting Standards and Procedures for Counties Manual* provides definitions and examples of the proper budgetary treatment of each type of transaction. Special Districts and Other Agencies required to be included in the county budget should follow the same treatment discussed in this section.

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Road Programs

2.22

Road Programs

Subject to the requirements for centralizing structures and improvements and contingency appropriations, the road program is presented in the budget unit for the Road or Public Works Department. In lieu of subobjects, the total of the objects must be separately detailed by cost center, and by project when road construction is involved.

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Chapter 3

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Chapter 3

Schedules and Instructions

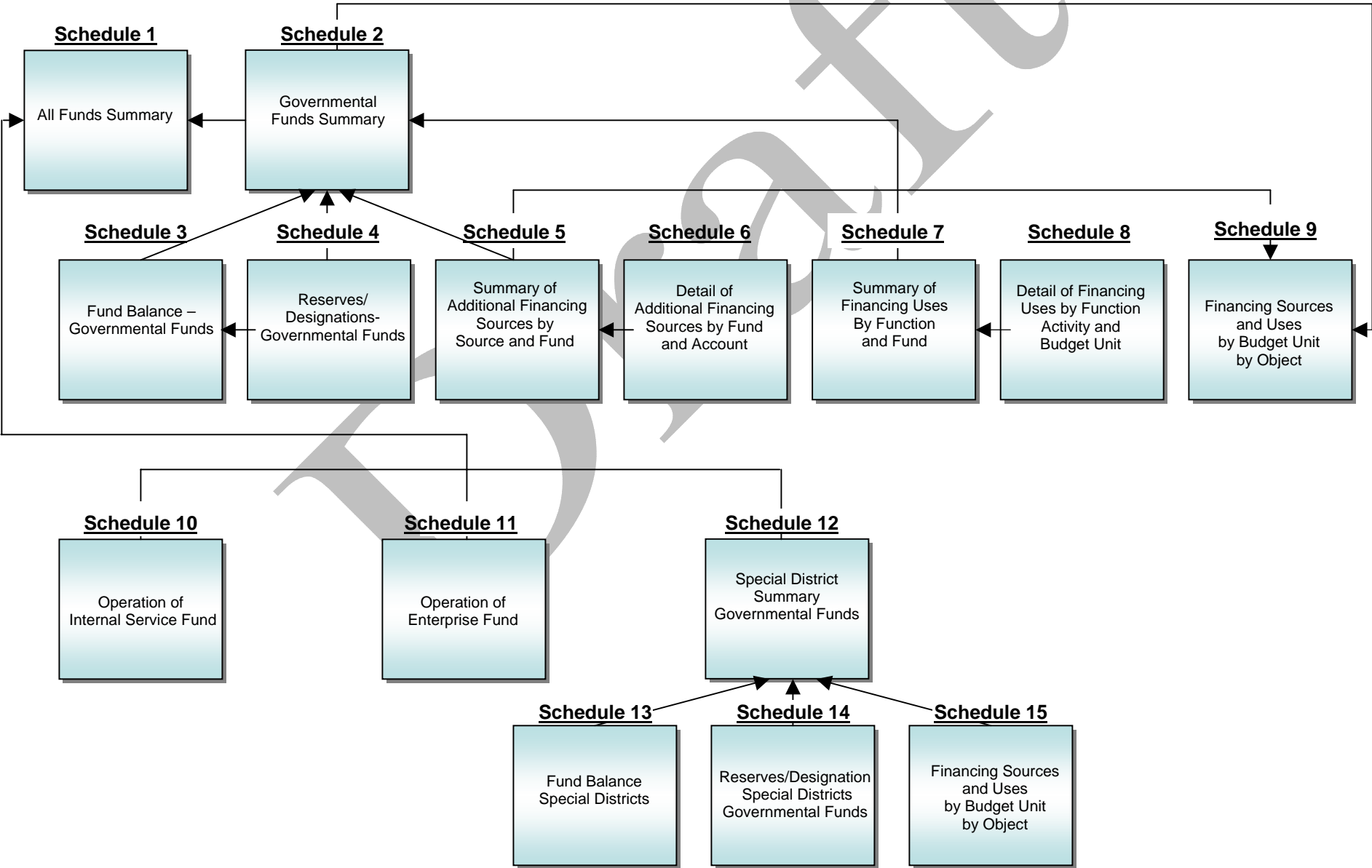
Pursuant to the provisions of the County Budget Act, the State Controller has prescribed the following forms required to be used in the presentation of the annual Adopted county budget, and budgets for those dependent special districts and other agencies that are required to be included in the budget document per Government Code Section 29002.

The majority of the forms contain heading blocks in the columns to be completed to designate the basis or source of the data entered in the several columns. These designations are defined as follows:

“Actual”	Means recorded in official financial system with no estimated amounts entered in the column.
“Estimated”	Means an amount that is a projected total of what the actual will be by the end of the fiscal year.
“Recommended”	Means recommended by the administrative officer or the auditor of the county.

Budget Schedule Flowchart

Schedules 1 - 15



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Schedule 1

All Funds Summary

This schedule is a summary of financing sources and financing uses for all funds, including governmental-type funds (general, special revenue, debt service and capital projects funds) as well as enterprise, internal service, special districts and other agencies governed by the Board of Supervisors. Independent special districts are excluded from this schedule.

The equations for Schedule 1 are:

Columns 2 + 3 + 4 = 5, and 6 + 7 = 8

Column 5 = Column 8

Column 1 – Fund Name

List the names of the fund groups, beginning with the governmental funds, followed by the internal service, enterprise, special district and other agency funds governed by the Board of Supervisors.

Column 2 – Fund Balance Unreserved/Undesignated June 30, 20xx

Present the unreserved and undesignated fund balance as of June 30 of the year preceding the budget year for the governmental funds, dependent special districts and other agencies governed by the Board of Supervisors. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 2, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 2. There are no schedules of fund balance for enterprise or internal service funds.

Column 3 – Decreases to Reserves/Designations/Net Assets

Amounts indicate the action of the board for the cancellation, in whole or in part, of reserves and designations for the governmental funds and the Board-governed special districts and other agencies. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 3, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 3. There are no schedules of reserves and designations for enterprise or internal service funds.

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources, for each fund group. The amounts must agree with corresponding amounts in other schedules as follows:

Governmental Funds	Schedule 2, Column 4
Enterprise Funds	Schedule 11, Column 5
Internal Service Funds	Schedule 10, Column 5
Special District and Other Agency Funds	Schedule 12, Column 4

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Schedule 1

All Funds Summary (Cont.)

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 5, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 5.

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund group. The amounts must agree with corresponding amounts in other schedules as follows:

Governmental Funds	Schedule 2, Column 6
Enterprise Funds	Schedule 11, Column 5
Internal Service Funds	Schedule 10, Column 5
Special District and Other Agency Funds	Schedule 12, Column 6

Column 7 – Increases to Reserves/Designations/Net Assets

Present the provisions for increases to existing reserves and designations, and provisions for new reserves and designations for the governmental funds, dependent special districts and other agencies governed by the Board of Supervisors. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 7, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 7. There are no schedules of reserves and designations for enterprise or internal service funds.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5. The amounts for the governmental funds must agree with corresponding amounts in Schedule 2, Column 8, and the special district and other agency funds must agree with corresponding amounts in Schedule 12, Column 8.

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Schedule 2

Governmental Funds Summary

This schedule is a summary of financing sources and financing uses of only County governmental funds consisting of general, special revenue, debt service and capital projects permanent funds. Fiduciary, enterprise, internal service funds, special districts and other agencies are excluded from Schedule 2.

The equations for Schedule 2 are:

Columns 2 + 3 + 4 = 5, and 6 + 7 = 8
Column 5 = Column 8

Column 1 – Fund Name

List in the appropriate section the name of the funds maintained for county operations. The sequence the funds are listed should be consistent with their presentation in Schedules 3, 4 and 5.

Column 2 – Fund Balance Unreserved/Undesignated June 30, 20xx

Present the unreserved and undesignated fund balance as of June 30 of the year preceding the budget year. The amounts must agree with corresponding amounts in Schedule 3, Column 6.

Column 3 – Decreases to Reserves/Designations

Amounts indicate the action of the board for the cancellation, in whole or in part, of reserves and designations. The amounts must agree with corresponding amounts in Schedule 4, Column 4.

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources. The amounts must agree with Schedule 5, Column 5.

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8.

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund. The total in Column 6 must agree with the total of Schedule 7, Column 5.

Column 7 – Increases to Reserves/Designations

Present the increases to existing reserves and designations, and provisions for new reserves and designations. The amounts for each fund must agree with the appropriate fund subtotal in Schedule 4, Column 6.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5.

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Schedule 3

Fund Balance – Governmental Funds

This schedule presents the various components of actual or estimated fund balance. Encumbrances, reserves and designations are subtracted from actual or estimated total fund balance to determine the amount of fund balance that is unreserved and undesignated as of June 30 of the preceding budget year, and therefore available for budgetary requirements.

The equation for Schedule 3 is:

$$\text{Column 2} - 3 - 4 - 5 = 6$$

The effect of increases and decreases to reserves and designations are included in Schedules 2 and 4, not in Schedule 3.

Column 1 – Fund Name

List all County governmental funds with actual or estimated fund balance at June 30, including those which may not have any Financing Sources or Financing Uses in Schedule 2. The sequence the funds are listed should be consistent with their presentation in Schedules 2, 4 and 5.

Column 2 – Total Fund Balance June 30, 20xx

Present the total fund balance for each fund as of June 30 of the preceding budget year.

Column 3 – Encumbrances

Present the amount of the fund balance reserved to meet outstanding purchase orders, contracts or other written commitments as of June 30 of the preceding budget year..

Column 4 – General and Other Reserves

Present the total of all reserves as of June 30 of the preceding budget year, treated either as an account within a fund or a separate fund. The total of the reserves in Column 4 and designations in Column 5 must agree with corresponding totals by fund in Schedule 4, Column 2.

Column 5 – Designations

Present the total of all designations as of June 30 of the preceding budget year, treated either as an account within a fund or a separate fund. The total of the reserves in Column 4 and designations in Column 5 must agree with corresponding totals by fund in Schedule 4, Column 2.

Column 6 – Fund Balance Unreserved/Undesignated June 30, 20xx

Presents the total fund balance available to finance budgetary requirements. The amounts are forwarded to Schedule 2, Column 2.

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Schedule 4

Reserves/Designations – By Governmental Funds

This schedule presents all amounts reserved or designated and unavailable for financing budgetary requirements in the budget year.

The equation for Schedule 4 is:

$$\text{Column 2} - 4 + 6 = 7$$

The subtotals for each fund in Columns 4 and 6 must agree with the total for the respective fund in Columns 3 and 7 of Schedule 2. The total for each fund in Column 2 must agree with corresponding amounts in Columns 4 and 5 of Schedule 3.

Column 1 – Description

List all existing or new reserves and designations. The reserves and designations are grouped by fund and should appear in the same sequence as the funds listed in Schedules 2, 3 and 5.

Column 2 – Reserves/Designations June 30, 20xx

Presents the actual or estimated amount of the applicable reserves and designations for each fund as of June 30 as of the preceding budget year.

Column 3 – Decreases or Cancellations – Recommended

Presents the recommendations to decrease or cancel the reserves and designations. This will disclose the recommended increase in the amounts available for financing.

Column 4 – Decreases or Cancellations – Adopted by the Board of Supervisors

Presents the amounts supported by the action of the board to decrease or cancel the reserves and designations. This will disclose the adopted increase in the amounts available for financing. Subtotals by fund must agree with corresponding amounts in Schedule 2, Column 3.

Column 5 – Increases or New Reserves/Designations - Recommended

Presents the recommendation to increase the existing reserves and designations, and/or the establishment of new reserves and designations.

Column 6 – Increases or New Reserves/Designations – Adopted by the Board of Supervisors

Presents the action of the board to increase or establish new reserves and designations. Subtotals by fund must agree with corresponding amounts in Schedule 2, Column 7.

Column 7 – Total Reserves/Designations for Budget Year

Presents the total of each reserve and designation which is the result of actions taken by the Board of Supervisors.

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County Budget Guide

Schedule 5

Summary of Additional Financing Sources by Source and Fund Governmental Funds

Schedule 5 consists of two sections. The first section summarizes the additional financing sources by revenue category for the governmental funds, as defined in Chapter 6 of the “Accounting Standards and Procedures for Counties”. The second section summarizes the additional financing sources by fund within the governmental funds. The totals of the summarization by source must agree with the totals of the summarization by fund.

Column 1 – Description

This column describes for the first section of this table the name of the additional financing sources in the order and as defined in Chapter 6 of the “Accounting Standards and Procedures for Counties.” This column describes for the second section of this table, the name of the applicable governmental fund.

Column 2 – Actual (Second Prior Year)

Presents the actual additional financing sources for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents the actual/estimated additional financing sources for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated additional financing sources for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated additional financing sources for the budget year, as adopted by the board.

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County Budget Guide

Schedule 6

Detail of Additional Financing Sources by Fund and Account Governmental Funds

This schedule presents the additional financing sources for each governmental fund in accordance with the Chart of Accounts as prescribed in Chapter 6 of the "Accounting Standards and Procedures for Counties."

Column 1 – Fund

Identifies the fund to which the additional financing sources are applicable.

Column 2 – Financing Source Category

Identifies the additional financing source category under which the individual accounts are presented.

Column 3 – Financing Source Account

Lists the financing sources at the account level.

Column 4 – Actual (Second Prior Year)

Presents the actual additional financing sources for the fiscal year two years prior to the budget year.

Column 5 – Actual/Estimated (Prior Year)

Presents the actual/estimated additional financing sources for the fiscal year prior to the budget year.

Column 6 – Recommended

Presents the estimated additional financing sources for the budget year as recommended to the board by the designated county official.

Column 7 – Adopted by the Board of Supervisors

Presents the estimated additional financing sources for the budget year, as adopted by the board.

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County Budget Guide

Schedule 7

Summary of Financing Uses by Function and Fund Governmental Funds

Schedule 7 consists of two sections. The first section summarizes the total financing uses by function, appropriations for contingencies and provisions for new or increased reserves and designations for the governmental funds, as defined in Chapter 7 of the "Accounting Standards and Procedures for Counties". The second section summarizes the financing uses by fund.

In the first section, the subtotal financing uses Column 5 must agree to Schedule 2, Column 6. Column 5, total reserves and designations must agree to Schedule 4, Column 6 and Schedule 2, Column 7.

Column 5, total financing uses presented in both sections must agree with each other and Schedule 2, Column 8.

Column 1 – Description

Describes for the first section, the name of the function, lists appropriation for contingencies by fund, and reserves and designations by fund. For the second section, identifies the name of the applicable governmental fund.

Column 2 – Actual (Second Prior Year)

Presents the actual financing uses for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents the actual/estimated financing uses for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated financing uses for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated financing uses for the budget year, as adopted by the board.

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County Budget Guide

Schedule 8

Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds

This schedule summarizes the financing uses by function, activity and budget unit for the governmental funds.

Every budget unit with a financing use shall be listed under the appropriate function and activity, as prescribed in Chapter 7 of the "Accounting Standards and Procedures for Counties".

Subtotals shall be presented for each activity and then function. Total financing uses must agree with the total financing uses by function in the first section on Schedule 7.

Column 1 – Function, Activity and Budget Unit

Defines the names of the functions, activities and related budget units.

Column 2 – Actual (Second Prior Year)

Presents the actual financing uses for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents the actual/estimated financing uses for the fiscal year prior to the budget year.

Column 4 – Recommended

Presents the estimated financing uses for the budget year as recommended to the board by the designated county official.

Column 5 – Adopted by the Board of Supervisors

Presents the estimated financing uses for the budget year, as adopted by the board.

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County Budget Guide

Schedule 9

Financing Sources and Uses by Budget Unit by Object Governmental Funds

This schedule is prepared to meet requirements for disclosing financing sources and uses as covered in Section 29006 of the Budget Act. All financing sources shall be classified by source, as defined in Chapter 7 of the "Accounting Standards and Procedures for Counties". All financing uses, including both specific and contingent by object category, are presented in this schedule. A separate schedule is required for each budget unit having activity within the County's governmental funds.

Enter the title, function and activity for each budget unit in the space designated in the upper right corner of the schedule. If more than one activity is involved, each should be shown with the primary activity listed first. No amounts relative to cost allocation estimates between activities or functions are required.

Schedule 9 consists of two sections. By budget unit, the first section presents financing sources with stated Total Revenue, and the second section presents financing uses with stated Total Expenditure/Appropriation. Net Cost is presented as expenditure appropriations less revenue.

Column 1 – Description

In the first section list each financing source by revenue category. In the second section— list each financing use by object category.

Column 2 – Actual (Second Prior Year)

Presents actuals for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents actual/estimated for the fiscal year prior to the budget year.

Column 4 –Recommended

Presents the estimated financing sources and uses for the budget year as recommended to the board by the designated county official.

Column 5 –Adopted by the Board of Supervisors

Presents the estimated financing sources and uses for the budget year, as adopted by the board.

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County Budget Guide

Schedule 10

Operation of Internal Service Fund

This schedule is prepared for all Internal Service Funds as defined in Chapter 13 of Accounting Standards and Procedures for Counties. The schedule meets the requirements of Government Code (GC) §29141.

This schedule discloses the managerial budget of each internal service activity financed by a proprietary fund established pursuant to the provisions of GC §25260 and GC §25261. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and approximate size of its operations. Comparative data as prescribed in GC §29006 shall be provided.

Chapter 13 of the Accounting Standards and Procedures for Counties defines the criteria for accounting and budgeting for proprietary type funds. The preparer should be familiar with that chapter and refer to it for complete illustrations.

Proprietary funds consist of internal service funds and enterprise funds, which are used to account for government's business-type activities, and as such follow similar measurement focus and basis of accounting as those used for private business enterprises, not-for-profit organizations and government-wide financial statements. Some of the accounting and reporting differences between proprietary funds and governmental funds are:

1. Accrual basis of accounting instead of modified accrual basis of accounting. In accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
2. Capitalization and depreciation of fixed assets.
3. Economic resources measurement focus instead of current financial resources measurement focus, where it considers the "near term" availability of financial resources.
4. The optional use of budgetary accounts.
5. Reporting of long-term liabilities in a proprietary fund if they are directly related to and are expected to be paid from the fund.

Major differences between internal service funds and enterprise funds are as follows:

1. Internal service funds predominantly provide services within the primary government, while enterprise funds predominantly provide services external to the primary government.
2. Internal service funds operate as cost-reimbursement mechanisms and as such are expected to recover the full cost of providing a given service over time, while enterprise funds are permitted to recover the cost fully or partially. As a minimum, the schedule will reflect the information listed below; additional levels of detail may be provided at local option.

County Budget Guide

Schedule 10

Operation of Internal Service Fund (Cont.)

Operating Revenues

Include amounts in each column for all operating revenues. Revenues are classified according to the nature of the activity being reported and parallel those used by commercial enterprises in performing similar activity. Operating revenues for an internal service fund include all revenues earned as a result of conducting the normal operations of the fund. Revenues are reported and estimated using the accrual method of accounting. A total of all operating revenues should be presented. Total operating revenues are included with total non-operating revenues and brought forward to Schedule 1, Column 4.

Operating Expenses

Present amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the internal service fund. They are reported using the accrual method of accounting. A total for all operating expenses should be presented. Total operating expenses are included with total non-operating (expenses) and brought forward to Schedule 1, Column 6.

Operating Income (Loss)

In each column, enter the difference between Operating Revenues and Operating Expenses. Operating loss should be presented in brackets.

Non-Operating Revenues and (Expenses)

For each column, list the non-operating components of revenues and expenses. Enter expenses as negative amounts. Typical items included are gain and loss on disposal of fixed assets, interest and investment income and expenses, and judgments or damages. Total and present all non-operating revenues and non-operating (expenses) separately. Non-operating revenues are included with operating revenues and brought forward to Schedule 1, Column 4. Non-operating (Expenses) are included with operating expenses and brought forward to Schedule 1, Column 6.

Income before Capital Contributions and Transfers

In each column, enter the difference between Operating Income/(Loss) and the Total Non-Operating Revenues / (Expenses), and present below capital contributions, transfers-in, and (transfers-out).

Change in Net Assets

For each column, enter the change in net assets by totaling capital contributions, transfers, and the Income before Capital Contributions and Transfers. The decrease in net assets is presented in brackets.. An increase in Net Assets is brought forward to Schedule 1, Column 7, and a decrease in Net Assets is brought forward to Schedule 1, Column 3.

Fixed Assets

Fixed asset acquisitions, if any, for the budget year are to be presented as a memo item following the calculation of the change in net assets.

County Budget Guide

Schedule 11

Operation of Enterprise Fund

This schedule is prepared for all Enterprise funds as defined in Chapter 13 of Accounting Standards and Procedures for Counties. The schedule meets the requirements of Government Code (GC) §29141.

This schedule discloses the managerial budget of each Enterprise Fund service activity financed by a proprietary fund established pursuant to the provisions of GC §25260 and GC §25261. The schedule shall set forth expected operations of the activity in such detail for revenues and expenses as will adequately display the nature and the approximate size of its operations. Comparative data as prescribed in GC §29006 shall be provided.

Chapter 13 of the Accounting Standards and Procedures for Counties defines the criteria for accounting and budgeting for proprietary type funds. The preparer should be familiar with that chapter and refer to it for complete illustrations.

Proprietary funds consist of internal service funds and enterprise funds, which are used to account for government's business-type activities, and as such follow similar measurement focus and basis of accounting as those used for private business enterprises, not-for-profit organizations and government-wide financial statements. Some of the accounting and reporting differences between proprietary funds and governmental funds are:

1. Accrual basis of accounting instead of modified accrual basis of accounting. In accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.
2. Capitalization and depreciation of fixed assets.
3. Economic resources measurement focus instead of current financial resources measurement focus, where it considers the "near term" availability of financial resources.
4. The optional use of budgetary accounts.
5. Reporting of long-term liabilities in a proprietary fund if they are directly related to and expected to be paid from the fund.

Major differences between enterprise funds and internal service funds are as follows:

1. Enterprise funds predominantly provide services external to the primary government, while internal service funds predominantly provide services within the primary government.
2. Enterprise funds are permitted to recover the cost of providing a given service fully or partially, while internal service funds operating as cost-reimbursement mechanisms are expected to recover the cost of providing a given service fully over time.

As a minimum, the schedule will reflect the information listed below; additional levels of detail may be provided at local option.

Operating Revenues

Include amounts in each column for all operating revenues. Revenues are classified according to the nature of the activity being reported and parallel those used by commercial enterprises in performing similar activity. Operating revenues for an enterprise fund include all revenues earned as a result of conducting the normal operations of the fund. Revenues are reported and estimated using the accrual method of accounting. A total of all operating revenues should be presented. Total operating revenues are included with total non-operating revenues and brought forward to Schedule 1, Column 4.

County Budget Guide

Schedule 11

Operation of Enterprise Fund (Cont.)

Operating Expenses

List amounts in each column for each object of operating expenses. By definition, this category includes all those expenses associated with operating the enterprise fund. They are reported using the accrual method of accounting. A total for all operating expenses should be presented. Total operating expenses are included with total non-operating (expenses) and brought forward to Schedule 1, Column 6.

Operating Income (Loss)

In each column, enter the difference between Operating Revenues and Operating Expenses. Operating loss should be presented in brackets.

Non-Operating Revenues and (Expenses)

For each column, list the non-operating components of revenues and expenses. Enter expenses as negative amounts. Typical items included are gain or loss on disposal of fixed assets, interest and investment income and expenses, and judgments or damages.

Total and present all non-operating revenues and non-operating (expenses) separately. Non-operating revenues are included with operating revenues and brought forward to Schedule 1, Column 4. Non-operating (Expenses) are included with operating expenses and brought forward to Schedule 1, Column 6.

Income before Capital Contributions and Transfers

In each column, enter the difference between Operating Income/(Loss) and the Total Non-Operating Revenues / (Expenses), and present below capital contributions, transfers-in, and (transfers-out).

Change in Net Assets

For each column, enter the change in net assets by totaling capital contributions, transfers and the Income before Capital Contributions and Transfers. The decrease in net assets is in brackets.. An increase in Net Assets is brought forward to Schedule 1, Column 7, and a decrease in Net Assets is brought forward to Schedule 1, Column 3.

Fixed Assets

Fixed asset acquisitions, if any, for the budget year are to be presented as a memo item following the calculation of the change in net assets.

County Budget Guide

Schedule 12

Special Districts and Other Agencies Summary

This schedule is the counterpart of Schedule 2 of the County budget forms. The basic discussion of Schedule 2 applies to this schedule. This schedule is a summary of financing sources and financing uses of special districts whose affairs and finances are under the supervision and control of the Board of Supervisors as provided in Section 29002.

The equations for Schedule 12 are:

$$\begin{aligned} \text{Columns } 2 + 3 + 4 &= 5 \text{ and } 6 + 7 = 8 \\ \text{Column } 5 &= \text{Column } 8 \end{aligned}$$

Column 1 – District Name

List the name of the funds maintained for special district operations. The sequence the funds are listed should be consistent with their presentation in Schedules 13 and 14. Some segregation of funds is optional.

Column 2 – Fund Balance Unreserved/Undesignated June 30, 20xx

Present the unreserved and undesignated fund balance as of June 30 of the preceding budget year. The amounts must agree with corresponding amounts in Schedule 13, Column 6.

Column 3 – Cancellation of Reserves/Designations

Amounts indicate the action of the board for the cancellation, in whole or in part, of reserves and designations. These amounts must agree with corresponding amounts in Schedule 14, Column 4.

Column 4 – Additional Financing Sources

Present the total estimated revenues, including other financing sources. The amounts must agree with Financing Sources from each special district's Schedule 15, Column 5.

Column 5 – Total Financing Sources

Combine the amounts from Columns 2, 3, and 4. Column 5 must equal Column 8.

Column 6 – Financing Uses

Present the appropriations, including appropriations for contingencies, for each fund. The amounts must agree with Financing Uses from each special district's Schedule 15, Column 5.

Column 7 – Increases to Reserves/Designations

Present the increases to existing reserves and designations, and provisions for new reserves and designations. The amounts must agree with corresponding amounts in Schedule 14, Column 6.

Column 8 – Total Financing Uses

Combine the amounts from Columns 6 and 7. Column 8 must equal Column 5.

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County Budget Guide

Schedule 13

Fund Balance - Special Districts and Other Agencies

This schedule discloses the various components of actual or estimated fund balance. Encumbrances, reserves and designations are subtracted from actual or estimated total fund balance to determine the amount of fund balance which is unreserved and undesignated as of June 30 of the preceding budget year, and therefore available for budgetary requirements.

The equation for Schedule 13 is:

$$\text{Column 2} - 3 - 4 - 5 = 6$$

The effect of increases and decreases to reserves and designations are included in Schedules 12 and 14, not in Schedule 13.

Column 1 – District Name

List the name of the district funds with actual or estimated fund balance at June 30, including those which may not have any Financing Sources or Financing Uses in Schedule 12. The sequence the funds are listed should be consistent with their presentation in Schedules 13 and 14.

Column 2 – Total Fund Balance June 30, 20xx

Present the total fund balance for each fund as of June 30 of the preceding budget year.

Column 3 – Encumbrances

Present the amount of the fund balance reserved to meet outstanding purchase orders, contracts or other written commitments as of June 30 of the preceding budget year.

Column 4 – General and Other Reserves

Present the total of all reserves as of June 30 of preceding budget year, treated either as an account within a fund or a separate fund. The total of the reserves in Column 4 and designations in Column 5 must agree with corresponding totals by fund in Schedule 14, Column 2.

Column 5 – Designations

Present the total of all designations as of June 30 of the preceding budget year, treated either as an account within a fund or a separate fund. The total of the reserves in Column 4 and designations in Column 5 must agree with corresponding totals by fund in Schedule 14, Column 2.

Column 6 – Fund Balance Unreserved/Undesignated June 30, 20xx

Presents the total fund balance available to finance budgetary requirements. The amounts are forwarded to Schedule 12, Column 2.

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County Budget Guide

Schedule 14

Special Districts and Other Agencies Reserves/Designations

This schedule presents amounts reserved or designated and unavailable for financing budgetary requirements in the budget year.

The equation for Schedule 14 is:

$$\text{Column 2} - 4 + 6 = 7$$

The amounts in Columns 4 and 6 must agree with corresponding amounts in Columns 3 and 7 of Schedule 12. The amounts in Column 2 must agree with corresponding amounts in Columns 4 and 5 of Schedule 13.

Column 1 – Description

List all existing or new reserves and designations. The reserves and designations are grouped by fund and should appear in the same sequence as the funds listed in Schedules 12 and 13.

Column 2 – Reserves/Designations June 30, 20xx

Presents the actual or estimated amount of the applicable reserves and designations for each fund as of June 30 of the preceding budget year.

Column 3 – Decreases or Cancellations – Recommended

Presents the recommendations to decrease or cancel the reserves and designations. This will disclose the recommended increase in the amounts available for financing.

Column 4 – Decreases or Cancellations – Adopted by the Board of Supervisors

Presents the amounts supported by the action of the board to decrease or cancel the reserves and designations. This will disclose the adopted increase in the amounts available for financing. The amounts must agree with corresponding amounts in Schedule 12, Column 3.

Column 5 – Increases or New Reserves/Designations - Recommended

Presents the recommended increase to the existing reserves and designations, and/or the establishment of new reserves and designations.

Column 6 – Increases or New Reserves/Designations – Adopted by the Board of Supervisors

Presents the action of the board to increase or establish new reserves and designations. The amounts by fund must agree with corresponding amounts in Schedule 12, Column 7.

Column 7 – Total Reserves/Designations for Budget Year

Presents the total of each reserve and designation which are the result of actions taken by the Board of Supervisors.

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County Budget Guide

Schedule 15

Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object

This schedule is the counterpart to Schedule 9 of the County budget forms. The basic discussion of Schedule 9 applies to the schedule. This schedule discloses the financing sources and financing uses by object for each dependent special district and other agency whose affairs and finances are under the supervision and control of the Board of Supervisors as provided in Section 29002. A separate Schedule 15 is required to be prepared for each dependent special district or other agency required to be included in the county budget.

Long-term debt principal and interest requirements for dependent special districts and other agencies under the supervision and control of the Board of Supervisors must be included in the appropriations listed on Schedule 15. Debt service requirements for school districts are not required to be included.

Dependent special districts and other agencies may include an appropriation for contingencies. The appropriation is shown as a line item of the operating budget on Schedule 15.

Schedule 15 consists of two sections. By budget unit, the first section lists financing sources with stated Total Revenue, and the second section lists financing uses with stated Total Expenditure/Appropriation. Net Cost is presented as expenditure appropriation less revenue.

Column 1 – Description

In the first section list each financing source by revenue category. In the second section list each financing use by object category.

Column 2 – Actual (Second Prior Year)

Presents actuals for the fiscal year two years prior to the budget year.

Column 3 – Actual/Estimated (Prior Year)

Presents actual/estimated for the fiscal year prior to the budget year.

Column 4 –Recommended

represents the estimated financing sources and uses for the budget year as recommended to the board by the designated county official.

Column 5 –Adopted by the Board of Supervisors

represents the estimated financing sources and uses for the budget year, as adopted by the board.

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County Budget Guide

Appendix A

Schedule Cross-Reference

Schedule Number		Title
New	Old	
1	Summary A	All Funds Summary
2	1	Governmental Funds Summary
3	2	Fund Balance – Governmental Funds
4	3	Reserves/Designations – by Governmental Funds
5	4	Summary of Additional Financing Sources by Source and Fund
6	5	Detail of Additional Financing Sources by Fund and Account
Deleted	6	Property Taxes and Assessed Valuation (<i>Due to Proposition 13, not applicable</i>)
7	7	Summary of Financing Uses by Function by Fund
Deleted	8	Summary of County Financing Requirements (<i>Combined with 8A</i>)
8	8A	Detail of Financing Uses by Function, Activity and Budget Unit
9	9	Financing Sources and Uses by Budget Unit by Object
10	10	Operation of Internal Service Fund
11	11	Operation of Enterprise Fund
Deleted	12	Status of Expenditures from Bond Proceeds (<i>GC Section 29140 repealed</i>)
12	13	Special Districts and Other Agencies Summary
13	14	Fund Balance – Special Districts and Other Agencies
14	15	Special Districts and Other Agencies – Reserves/Designations
15	16	Special Districts and Other Agencies – Financing Sources and Uses by Budget Unit by Object
Deleted	17	Status of Expenditures from Bond Proceeds (<i>GC Section 29140 repealed</i>)
Deleted	18/18A	Debt Service Requirements Detail of Bond Issues of Special Districts (Optional forms removed)

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County Budget Guide

Appendix B

County Budget Act

Chapter 1, Division 3, Title 3 of the Government Code
Chapter 1. Budget and Tax Levy

Article 1. General

- §29000** This chapter shall be known, and may be cited, as the County Budget Act. Unless the context otherwise requires or provides, the general provisions set forth in this article, and the requirements concerning county budget matters prescribed by the Controller under Section 30200, govern the construction of this chapter.
- §29001** Except as otherwise defined in this section, the meaning of terms used in this chapter shall be as defined in the Accounting Standards and Procedures for Counties prescribed by the Controller pursuant to Section 30200. As used in this chapter:
- (a) "Administrative officer," means the chief administrative officer, county administrator, county executive, county manager, or other officials employed in the several counties under various titles whose duties and responsibilities are comparable to the officials named herein.
 - (b) "Adopted budget" means the budget document formally approved by the board of supervisors after the required public hearings and deliberations on the recommended budget.
 - (c) "Auditor" means the county auditor or that officer whose responsibilities include those designated in Chapter 4 (commencing with Section 26900) of Division 2.
 - (d) "Board" means the board of supervisors of the county, or the same body acting as the governing board of a special district whose affairs and finances are under its supervision and control.
 - (e) "Budget year" means the fiscal year (July 1 through June 30) for which the budget is being prepared.
 - (f) "Controller" means the State Controller.
 - (g) "Final budget" means the adopted budget adjusted by all revisions throughout the fiscal year as of June 30.
 - (h) "Recommended budget" means the budget document recommended to the board of supervisors by the designated county official.
- §29002** This chapter shall apply to counties, dependent special districts and other agencies whose affairs and finances are under the supervision and control of the board.
- §29003** Except as otherwise specifically provided by law, a majority vote of the total membership of the board is required for the board to take action pursuant to this chapter.

County Budget Guide

Appendix B

County Budget Act (Cont.)

Article 1. General (Cont.)

- §29005** (a) The Controller shall promulgate such rules, regulations, and classifications as are deemed necessary and commensurate with the accounting procedures for counties prescribed pursuant to Section 30200 to secure standards of uniformity among the various counties and to carry out the provisions of this chapter. The rules, regulations, and classifications shall be adopted in accordance with the provisions of Section 30200.
- (b) The Controller shall prescribe the forms required to be used in presenting the required information in the budget document after consultation with the Committee on County Accounting Procedures, which committee is provided for in Section 30201. Any county may add to the information required, or display it in more detail, providing that the financial information and the classifications or items required to be included in the budget are clearly and completely set forth. Any change proposed by a county in the arrangement of the information required on the forms shall be subject to review and approval by the Controller.
- §29006** For the adopted budget, the various forms, as prescribed by the Controller pursuant to Section 29005, shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:
- (a) Fund balances.
- (1) Reserved.
- (2) Unreserved.
- (A) Designated.
- (B) Undesignated.
- (b) Additional financing sources shall be classified by source in accordance with the accounting procedures for counties as prescribed by the Controller pursuant to Section 30200.
- For comparative purposes, the amounts of financing sources shall be shown as follows:
- (1) On an actual basis for the fiscal year two years prior to the budget year.
- (2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
- (3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.
- (4) On an estimated basis for the budget year, as approved, or as adopted, by the board.

County Budget Guide

Appendix B

County Budget Act (Cont.)

Article 1. General (Cont.)

- (c) Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out in accordance with the accounting procedures for counties and by such further classifications or requirements pertaining to county budget matters as prescribed by the Controller pursuant to Section 30200. For comparative purposes the amounts of financing uses shall be shown as follows:
 - (1) On an actual basis for the fiscal year two years prior to the budget year.
 - (2) On an actual basis, except for those uses that can only be estimated, for the fiscal year prior to the budget year.
 - (3) On an estimated basis for the budget year, as submitted by those officials or persons responsible, or as recommended by the administrative officer or auditor, as appropriate.
 - (4) On an estimated basis for the budget year, as approved, or as adopted, by the board.
 - (d) Appropriations for contingencies.
 - (e) Provisions for reserves and designations.
 - (f) The appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Division 9 (commencing with Section 7900) of Title 1.
- §29007** There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting forth for each budget unit the following data for each position classification:
- (a) Salary rate or range, as applicable.
 - (b) Total allocated positions approved by the board.
- §29008** At a minimum, within the object of capital assets, the budget amounts for:
- (a) Land shall be reported in total amounts, except when included as a component of a project.
 - (b) Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.
 - (c) Equipment shall be reported in total amounts by budget unit.
 - (d) Infrastructure shall be reported in total amounts by budget unit.
- §29009** In the recommended, adopted, and final budgets the funding sources shall equal the financing uses.

County Budget Guide

Appendix B

County Budget Act (Cont.)

Article 1. General (Cont.)

- §29040** On or before June 10 of each year, each official in charge of any budget unit shall provide the administrative officer or auditor, as the board directs, an itemized request detailing the estimate of financing sources, financing uses, and any other matter required by the board.
- §29042** The requests shall be submitted as prescribed by the administrative officer or the auditor, as designated by the board.

Article 2. Budget Request

- §29043** The auditor shall provide the estimates for bonded debt service requirements. The auditor shall also provide or furnish to the responsible authority, as applicable, the estimates for bonded debt service requirements of:
- (a) School districts.
 - (b) Any special district, the records for which are maintained in the auditor's office as required by law.
- §29044** The auditor shall provide to the administrative officer or such other official as the board directs, any financial statements, data, or recommendations, if any, for any changes to the estimated financing sources referenced in Section 29040.
- §29045** In the absence or disability, or failure of any official or person required to submit budget requests, they shall be submitted by the acting official in charge of the budget unit or shall be prepared by the administrative officer or the auditor, as designated by the board.

Article 3. Recommended Budget

- §29060** The administrative officer or auditor, as designated by the board, shall compile the budget requests.
- §29061** The board shall designate either the administrative officer or auditor to review the budget requests and prepare a recommended budget. Any differences may be described in the written recommendations or comments, or both.
- §29062** The recommended budget shall be submitted to the board by the administrative officer or auditor, as designated by the board, on or before June 30 of each year, as the board directs.
- §29063** Upon receipt of the recommended budget, the board shall consider it and, on or before June 30 of each year, at such time as it directs, shall make any revisions, reductions, or additions. Any official or person whose budget requests have been revised shall be given the opportunity to be heard thereon before the board during or prior to the hearings required by Section 29080.

County Budget Guide

Appendix B

County Budget Act (Cont.)

Article 3. Recommended Budget (Cont.)

- §29064** On or before June 30 of each year the board, by formal action, shall approve the recommended budget, including the revisions it deems necessary for the purpose of having authority to spend until the budget is adopted.
- §29065** On or before September 8 of each year, as the board directs, the recommended budget shall be made available to the public.

Article 4. Adopted Budget

- §29080** On or before September 8 of each year, the board shall publish a notice in a newspaper of general circulation stating that:
- (a) The recommended budget documents are available to members of the public.
 - (b) On the date stated in the notice, not fewer than 10 days after the recommended budget documents are available, and at a time and place also stated in the notice, the board will conduct a public hearing on the recommended budget.
 - (c) Any member of the public may appear at the hearing and be heard regarding any item in the recommended budget or for the inclusion of additional items.
 - (d) All proposals for revisions shall be submitted in writing to the clerk of the board of supervisors before the close of the public hearing.
- §29081** The hearing may be continued from day to day until concluded, but not to exceed a total of 14 calendar days.
- §29082**
- (a) At the hearing, the board of supervisors shall hear any official who wishes to be heard regarding the recommended budget for his or her budget unit.
 - (b) At the time of the hearing, the board of supervisors may call in the official or person in charge of any budget unit concerning any matter relating to his or her budget unit. The board of supervisors may also call in the official or person in charge of a budget unit if any member of the public files with the clerk of the board a written request to question any matter relating to that budget unit.
- §29083**
- (a) The auditor, or a deputy designated by the auditor, shall attend the public hearing on the recommended budget, and shall furnish the board with any financial statements and data it requires.
 - (b) It shall be the responsibility of the administrative officer or auditor to revise the recommended budget to reflect the actions of the board pertaining thereto in developing the adopted budget document.
- §29084** The budget may contain an appropriation or appropriations for contingencies in such amounts as the board deems sufficient.

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County Budget Act (Cont.)

Article 4. Adopted Budget (Cont.)

- §29085** The budget for each fund may contain reserves, including a general reserve and designations in such amounts as the board deems sufficient.
- §29086** Except in cases of a legally declared emergency, as defined in Section 29127, the general reserve may only be established, canceled, increased, or decreased at the time of adopting the budget as provided in Section 29088. The general reserve may be increased any time during the fiscal year by a four-fifths vote of the board.
- §29088** After the conclusion of the hearing, and not later than October 2 of each year, and after making any revisions of, deductions from, or increases or additions to, the recommended budget it deems advisable during or after the public hearing, the board shall by resolution adopt the budget as finally determined. Increases or additions shall not be made after the public hearing, unless the items were proposed in writing and filed with the clerk of the board before the close of the public hearing or unless approved by the board by four-fifths vote.
- §29089** The resolution of adoption of the budget of the county, each dependent special district, and each other agency as defined in Section 29002 shall specify:
- (a) Appropriations by objects of expenditure within each budget unit, except for capital assets, that are appropriated at the subobject level pursuant to Section 29008.
 - (b) Other financing uses by budget unit.
 - (c) Intrafund transfers by budget unit.
 - (d) Transfers-out by fund.
 - (e) Appropriations for contingencies, by fund.
 - (f) Provisions for reserves and designations, by fund and purpose.
 - (g) The means of financing the budget requirements.
- §29090** The adoption of the budget may be accomplished by a resolution in which the adoption is effectuated by reference to the financing uses in the budget as finally determined, provided that the minimum requirements set forth in Section 29089 are met in the budget document. If adopted by reference, the budget shall have the same effect and be subject to the same provisions of law as if the resolution of adoption had been accomplished by specific designation.
- §29092** The board may set forth appropriations in greater detail than required in Section 29089 and may authorize any additional controls for the administration of the budget as it deems necessary. The board may designate a county official to exercise these administrative controls.

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County Budget Act (Cont.)

Article 4. Adopted Budget (Cont.)

- §29093** (a) A copy of the adopted budget in the format prescribed by the Controller shall be filed by the auditor in the office of the clerk of the board and the office of the Controller not later than December 1 of each year.
- (b) (1) If the auditor, after receipt of written notice from the Controller, fails to transmit a copy of the adopted budget within 20 days, the county shall forfeit to the State one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.
- (2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1).

Article 5. Tax Levy

- §29100** (a) On or before October 3 of each year, the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1 percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. For voter-approved indebtedness, the board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement. Each rate shall be such as will produce the amount determined as necessary to be raised by taxation on the secured roll after due allowance for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to Section 26906.1, amounts subject to the Community Redevelopment Law (Part 1 (commencing with Section 3300) of Division 24 of the Health and Safety Code), and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce the amount determined as appropriate for necessary reserves.
- (b) For purposes of this section, "an amount appropriate for necessary reserves" shall be limited to an amount sufficient to accommodate the county's anticipated annual cash-flow needs for servicing the county's voter-approved debt. The reserve may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the necessary reserve shall accrue to the necessary reserve.
- §29100.6** On or before December 1 of each year, each county auditor shall file with the Controller in such form as the Controller directs, a statement of the amounts of exempt values granted for the homeowners' property tax exemption under subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution for the county, each city and school district or portion thereof within the county, each special district or subdivision or zone thereof or portion thereof within the county, for which a tax levy is carried on the county assessment roll. The auditor shall therein compute and show the total amount of ad valorem tax loss to the county and the cities and districts resulting from the exemption and the statement shall claim such amount against the state for payment of reimbursement.

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County Budget Act (Cont.)

Article 5. Tax Levy (Cont.)

- §29101** After adopting the rates, the board shall levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted. Each rate is upon the full assessed valuation of property and only upon property which is legally subject to such tax.
- §29102** Unless otherwise provided by law, the authority and duties of the county board of supervisors with respect to adopting of tax rates and the levying of taxes prescribed in this article shall have application to school districts and to special districts, or zones or improvement districts thereof, whose affairs and finances are not under the supervision and control of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll. If the assessed value of the taxable property in a special district on the unsecured roll exceeds the assessed value of the taxable property on the secured roll, the special district tax rate which is adopted by the board for the secured roll shall be adjusted to an amount which the board determines will meet the estimated annual revenue requirements of the district for both the current and next succeeding year.
- §29103** It shall be the responsibility of the auditor to calculate the several tax rates for the board's action thereon.
- §29104** The board may adopt a rate ending in the next highest fraction of a percent for a fund, or for a group of funds having the same tax base. Any cash collections resulting from this rate or from an excess resulting from any other cause shall not invalidate the levies.
- §29106** For the resolution to adopt tax rates, the entity or fund with its corresponding rate shall be designated in any manner sufficient to identify it.
- §29107** The tax rates for property not sufficiently secured as provided in Section 12 of Article XIII of the Constitution are levied in the amounts therein provided and need not be formally levied by the board.
- §29109**
- (a) On or before December 1 of each year, the auditor shall forward to the Controller, in the format prescribed by the Controller, a statement of the rates of taxation, the assessed valuation as shown on the current equalized assessment roll, the amount of taxes to be levied and allocated pursuant to the Revenue and Taxation Code.
 - (b) (1) If the auditor, after receipt of written notice from the Controller fails to transmit the statement within 20 days, the county shall forfeit to the state, one thousand dollars (\$1,000) to be recovered in an action brought by the Attorney General, in the name of the Controller.

(2) Upon a satisfactory showing of good cause, the Controller may waive the penalty for late filing provided in paragraph (1).
 - (c) The board may, by resolution, extend on a permanent basis or for a limited period the date specified in this section from November 1 to December 1.

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County Budget Act (Cont.)

Article 6. Appropriations and Transfers

- §29120** Except as otherwise provided by law, the board and every other county or dependent special district official and person shall be limited in the incurring or paying of obligations to the amounts of the appropriations allowed for each budget unit as originally adopted or as thereafter revised by addition, cancellation or transfer.
- §29121** Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation.
- §29122** The board shall not approve a claim and the auditor shall not issue payment for any obligation in excess of that authorized in the budget unit appropriation, except upon an order of a court, for an emergency, or as otherwise provided by law.
- §29124** (a) If at the beginning of any fiscal year, the budget has not been adopted, the auditor shall approve payments for the support of the various budget units in accordance with the following authorizations:
- (1) Except as otherwise provided in subdivision (b), the amounts in the recommended budget except capital assets, transfer-out, and new permanent employee positions, are deemed appropriated until the adoption of the budget.
 - (2) Capital assets, transfers-out, and new permanent employee positions are deemed appropriated until the adoption of the budget if specifically approved by the board. For the purposes of this subdivision, the words “new permanent employee positions” do not include any employee positions created in lieu of an employee position that is abolished.
 - (3) If the recommended budget has not been approved by the board because of an emergency as described in subdivision (a) of Section 29127, the amounts deemed appropriated shall be based on the final budget of the preceding year, excluding assets and transfers-out unless specifically approved by the board.
- (b) Notwithstanding any other provision of this section, prior to the adoption of the adopted budget, the board of supervisors may impose expenditure limitations that are more restrictive than those contained in this section.
- §29125** (a) Transfers and revisions to the adopted appropriations may be made by an action formally adopted by the board at a regular or special meeting as follows:
- (1) If between funds, by a four-fifths vote.
 - (2) If transfers from appropriation for contingencies, by a four-fifths vote.
 - (3) If between budget units within a fund if overall appropriations are not increased, by a majority vote.

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County Budget Act (Cont.)

Article 6. Appropriations and Transfers (Cont.)

- (b) The board may designate the administrative officer or auditor to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased.
- §29126** At any regular or special meeting the board may cancel any appropriation in whole or in part that is not needed and transfer the amount canceled to the appropriation for contingencies of the fund from which the appropriation was originally made if there is one, or to any appropriation for contingencies account, or fund, to which the amount canceled may be properly transferred. If there is no appropriation for contingencies in the respective fund, the board may establish one.
- §29126.1** At any regular or special meeting the board may cancel any unused appropriation in whole or in part upon determining that the source of funding of the appropriation will be unrealized in whole or part. An offsetting reduction shall be made to the corresponding estimated revenue.
- §29126.2** The auditor may review and issue reports and make recommendations regarding estimated financing sources, or actual financing sources, or both, and the status of appropriations. The auditor shall submit to the board, and any other official the board may designate, a statement showing this information with respect to the condition of each separate budget appropriation and to the condition of estimated financing sources, as the board requires.
- §29127** After adopting a resolution stating the facts constituting an emergency by a four-fifths vote of the board at any regular or special meeting, the board may appropriate and make the expenditure necessary to meet an emergency in any of the following cases:
- (a) Upon the happening of an emergency caused by war, fire, failure or the imminent failure of a water system or supply, flood, explosion, storm, earthquake, epidemic, riot, or insurrection.
 - (b) For the immediate preservation of order or of public health.
 - (c) For the restoration to a condition of usefulness of any public property, the usefulness of which has been destroyed by accident.
 - (d) For the relief of a stricken community overtaken by calamity.
 - (e) For the settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of any public utilities owned by the county.
 - (f) To meet mandatory expenditures required by law.
- §29128** All emergency expenditures shall be paid from any money in the county treasury in any fund from which the expenditure may properly be paid.
- §29130** At any regular or special meeting, the board by a four-fifths vote may make available for appropriation any of the following:

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County Budget Act (Cont.)

Article 6. Appropriations and Transfers (Cont.)

- (a) Designations and reserves excluding the general reserve, balance sheet reserves, and reserve for encumbrances.
- (b) Amounts that are either in excess of anticipated amounts or not specifically set forth in the budget derived from any actual or anticipated increases in financing sources.

Article 7. Miscellaneous

§29141 The adopted budget shall include a schedule showing the managerial budget of each service activity financed by a proprietary fund established pursuant to Section 25260 and 25261. The schedule shall set forth expected operations of the activity in such detail for revenues, expenses, and reserves as will adequately display the nature and the approximate size of its operations.

Comparative data as prescribed in Section 29006 shall be provided.

§29141.1 The property tax bill in the County of Orange shall include a statement with language to the effect that a portion of the taxpayer's property taxes may be used to implement the county recovery plan to emerge from bankruptcy. This section shall not be required after these revenues are no longer needed for this purpose.

§29142 Notwithstanding any other provision of law, when taxes or assessments are collected by the county for any special district, or zone or improvement district thereof, but excluding a school district, the board of supervisors may provide for a collection fee for such services which when collected shall belong to the county and shall be deposited to the credit of the general fund, and shall cover the expense and compensation of such officials of the county in the collection of such taxes and of the interest or penalties thereon, subject to the following:

- (a) For taxes covering debt service requirements on any bond or bonds authorized and issued by any such special district, the tax rate fixed to raise such amounts may be fixed by the board of supervisors to include also a percentage of such amounts up to one-fourth of 1 percent thereof.
- (b) For taxes covering all purposes of such special districts, other than debt service requirements on bonds, the amount of the collection fees, if any, to be charged by the county shall be fixed by agreement between the board of supervisors and the governing board of such special district and shall not exceed one-fourth of 1 percent of all money collected.

§29143 Any unencumbered balance remaining to the credit of any appropriation shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.

§29144 All commitments covered by the reserve for encumbrances at fiscal year-end are appropriated for the succeeding fiscal year.

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County Budget Act (Cont.)

Article 7. Miscellaneous (Cont.)

Chapter 3.5, Part 1, Division 3, Title 2

§30200 Under this division, the Controller shall prescribe for counties uniform accounting procedures conforming to Generally Accepted Accounting Principles (GAAP). The procedures shall be adopted under the provisions of Chapter 3.5 (commencing with Section 11340) of Part 1 Division 3 Title 2 and shall be published in the California Code of Regulations either in their entirety or by reference. The Controller shall prescribe such procedures after consultation with and approval by the Committee on County Accounting Procedures. Approval of such procedures shall be by a majority vote of the members of the committee. The vote may be conducted by mail at the discretion of the chairperson of the committee, provided however, that should one or more members of the committee request a meeting for the purposes of voting, the chairperson shall call a meeting of the committee as provided in Section 30201.