

BP 7030 Budget Development and Administration

7030.1 Budget Development

- A. The budget is the District’s spending plan. It shall be developed in a process including consultation with each district program personnel. A calendar for the budget development process shall be established annually, beginning with staff recommendations and culminating in the Board’s adoption of a final budget. A system of controls shall be established to govern the administration of the budget and the expenditure of funds.
- B. The Superintendent/President may restrict spending to less than amounts budgeted. The Board of Trustees must approve expenditures over the budget amounts and budget transfers between major account classifications.

7030.2 Budget Adoption

- A. The Tentative Budget is adopted by the Board of Trustees by June 30 of each fiscal year in order to give spending authorization to the District and to purchase supplies, materials, services, and issue payroll checks. One copy of the Tentative Budget is to be forwarded to the County Superintendent of Schools. (The Chancellors Office does not require a copy.)
- B. The Board of Trustees shall approve the Adopted Budget in accordance with the timelines set by the State of California, Title 5 Regulations, and the County Office of Education. The County Superintendent shall approve the budget as officially adopted, and shall file one copy with the Board of Supervisors, one copy with the auditor of the county, and one copy with the Chancellor’s Office, the District will supply the Chancellor’s Office with the Adopted Budget by September 30th.

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7030.3 Budget Administration

- A. The administration will maintain a system of fiscal accounts that will afford an accurate and current analysis of expenditures, encumbrances, and balances for each significant item within the annual budget.
- B. The system will use as its base the requirements of the California Community College Accounting Manual to assure that reports prepared for county, state and federal agencies are meaningful for comparative purposes.
- C. The Board of Trustees shall be given regular budget control reports.
- D. The Superintendent/President and/or the Chief Business Officer are authorized agents to sign trustee orders drawn on the funds of the District.
- E. Two (2) types of trustee orders shall be prepared; namely, payroll orders including employees on both salary and wage basis and orders in payment of invoices. A schedule of trustee orders should show the trustee order number, main budget classification, payee and the amount of each order and is to be presented for Board approval at each regular meeting.

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7030.4 Public Hearing

- A. The Board will hold a public hearing on the proposed budget between the last week in August and before the final adoption of the budget for the purpose of permitting any resident of the District to appear and comment on the budget or any item in the budget.
- B. The budget hearing will be concluded on the proposed budget when there are no requests for further hearings on file, and the final adoption of the budget shall not take place until the hearing is concluded.

Adopted: October 22, 1999