



AP 6250 Budget Management

References: Title 5 Sections 58305, 58307, and 58308

Approved: October 2013

Last Revised: May 2023

Last Reviewed:

Budget management shall be in accordance with adopted policies and shall meet the following criteria:

- Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the fiscal year, except as specifically authorized by the Butte-Glenn Community College District Board of Trustees (Board).
- Adjustments to the District's annual budget will be presented to, reviewed by, and approved by the Board on a quarterly basis.
- Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board and must be approved by a two-thirds vote of the Board.
- Transfers made between expenditure classifications may be approved by a majority of the Board.
- Transfers of money within the same major classification of accounts may be made without prior Board approval.
- Excess funds must be added to the general reserves of the District and are not available for appropriation except by resolution of the Board setting forth the need according to major classification.
- There should be flexibility within clearly defined limits in the budget management process to allow for changes and redeployment of funds.
- The budget management process encourages communication and participatory governance at all organizational levels.
- The budget management process emphasizes planning first and then budgeting, rather than being reactive to fiscal circumstances or environmental exigencies. Sound fiscal management requires the use of available resources to carry out the agreed-upon budgetary plans and priorities of the district.