

**CHAPTER 6: BUSINESS & FISCAL AFFAIRS  
ADMINISTRATIVE PROCEDURE NO. 6250**

**COLLEGE OF THE SISKIYOU**

**Procedure Manual**

**Title: Budget Management**

**Adoption Date: September 7, 2010**

**Review Date: September 23, 2014**

**Responsible Office: Administrative Services**

**Reference: Board Policy No. 6250; Title 5 Sections 58305, 58307 and 58308**

Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the academic year, except as specifically authorized by the Board of Trustees.

Transfers may be made from the reserve for contingencies to any expenditure classification by submitting a Budget Adjustment Summary to the Board of Trustees and must be approved by a two-thirds vote of the members of the Board.

Transfers may be made between expenditure classifications by submitting a Budget Transfer Summary to the Board of Trustees and may be approved by a majority of the members of the Board.

Excess funds must be added to the general reserve of the District, and are not available for appropriation except by submitting a Budget Adjustment Summary to the Board of Trustees setting forth the need according to major classification.