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4 **BUDGET MANAGEMENT**  
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6 The budget shall be managed in accordance with Title 5 and the CCC Budget and Accounting  
7 Manual. Budget revisions shall be made only in accordance with these policies and as provided  
8 by law.

9 Revenues accruing to the District in excess of amounts budgeted shall be added to the District's  
10 reserve for contingencies. They are available for appropriation only upon a resolution of the  
11 Board that sets forth the need according to major budget classifications in accordance with  
12 applicable law.

13 Board approval is required for changes between major expenditure classifications. Transfers from  
14 the reserve for contingencies to any expenditure classification must be approved by a two-thirds  
15 vote of the members of the Board. Transfers between expenditure classifications must be  
16 approved by a majority vote of the members of the Board.  
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44 Reference:  
45 Title 5 Sections 58307, 58308.

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47 APPROVED: 9/9/04