

- Budget Planning** Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the College District's programs and activities and provides the resources to implement them. In the planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered. Budget planning and evaluation are continuous processes and should be a part of each month's activities.
- Budget Preparation** The budget shall conform to Coordinating Board requirements and meet the standards of the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC).
- Budget Meeting** A public meeting to discuss the proposed budget shall be conducted as follows:
1. The presiding officer shall request at the beginning of the meeting that all persons who desire to speak on the proposed budget sign up on the sheet provided.
  2. Prior to the beginning of the meeting, the Board may establish time limits for speakers.
  3. Speakers shall confine their remarks to the appropriation of funds as contained in the proposed budget.
  4. No officer or employee of the College District shall be required to respond to questions from speakers at the meeting.
- Budget Adoption** The adopted budget provides authority to expend funds for the purposes indicated and in accordance with state law, Board policy, and the College District's approved purchasing procedures. The expenditure of funds shall be under the direction of the College President or designee who shall ensure that funds are expended in accordance with the adopted budget.
- Budget Amendments** The Board may amend the budget at any time during the fiscal year. The College District shall develop procedures for budget amendments.