

**North Orange County Regional Occupational Program  
BUDGET DEVELOPMENT AND ADOPTION  
ROP BP 3100**

## **Business Operations**

### **Policy**

The budget of the North Orange County Regional Occupational Program that is adopted by the Board of Trustees shall be developed in accordance with the appropriate sections of the governing codes and shall represent in fiscal terms the educational aims and objectives of the Program. The budget shall:

1. Be prepared with all revenues and appropriations carefully estimated and recorded.
2. Provide for capital outlay expenditures only for specifically identified items/projects.
3. Provide for unexpected contingencies by the use of funds designated for economic uncertainties at a level in conformance with criteria and standards published by the California State Department of Education.
4. Contain a summary of proposed income and expenditures in the standard account classifications established in the California School Accounting Manual and by the Program.
5. Be prepared with the participation of the component districts in planning growth needs, priorities, and schedules for payment.
6. Be prepared in a timely manner allowing for smooth transition from one fiscal year to the next and providing time for ample review and discussion. A budget development calendar should be developed annually to meet these objectives and the requirements contained in the education code regarding budget submission.

Legal Reference: Education Code 42127