

GOVERNING BOARD POLICY
Mojave Desert Air Quality Management District

Policy No: 97-2
Effective Date: September 22, 1997

Adopted: September 22, 1997
Amended: January 28, 2008

/s/

Robert Sagona, Chair

Last Review: January 26, 2015

**SUBJECT: APPROPRIATIONS FOR SUPPORT OF DISTRICT PENDING
APPROVAL OF FINAL BUDGET**

POLICY:

It is the policy of the Governing Board of the Mojave Desert Air Quality Management District (District) to provide, without interruption, appropriations to support the various budget units of the District pending the approval of the final budget.

AMPLIFICATION OF POLICY:

Generally the Governing Board of the District adopts a final budget prior to the beginning of the fiscal year. However, in the event, a final budget is not adopted prior to the beginning of the fiscal year, this policy sets forth the appropriations pending the approval of a final budget.

- A. If at the beginning of any fiscal year, the appropriations applicable to that year have not been finally determined and adopted, the auditor or controller shall approve payments for the support of the various budget units in accordance with the following authorizations:
1. Proposed Budget Approved: If a proposed budget has been approved by the governing board, except as otherwise provided in subsection (B) the several amounts set forth in the proposed budget for the objects and purposes therein specified, except obligations for fixed assets, residual equity transfers and for new regular employee positions, are deemed appropriated until the adoption of the final budget.
 2. Fixed Assets, Residual Equity Transfers and New Regular Employee Positions: Obligations for fixed assets, residual equity transfers, and for new regular employee positions are deemed appropriated until the adoption for the final budget if specifically approved by the governing board. For the purposes of this subdivision, the words “new regular employee positions” do not include any employee positions created in lieu of an employee position which is abolished.
 3. Proposed Budget Not Approved: If the proposed budget has not been approved by the governing board, the amounts deemed appropriated shall be based on the

budget of the preceding year, excluding fixed assets and residual equity transfers unless specifically approved by the governing board.

- B. Additional Provision: Notwithstanding any other provision of this policy, prior to the adoption of a final budget, the governing board may impose expenditure limitations that are more restrictive than those contained in this policy.