

BP 6200 Budget Preparation

References: Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.

Each year, the Superintendent/President shall present to the Board of Trustees a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

The Assistant Superintendent/Vice President of Administrative Services, under the direction of the Superintendent/President, shall be responsible for the development of the budget.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board of Trustees for review. Changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.
- A schedule is provided to the Board by its March meeting each year that includes dates for presentation of the tentative budget, required public hearings, Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- A general fund reserve of no less than 6 percent of unrestricted general fund expenditures will be computed and maintained with each annual budget. Should any portion of those reserves be utilized during any fiscal year, a restoration plan will be developed and approved by the Board.
- Budget projections shall address long term goals and commitments.

Approved: June 2, 2010

Reviewed: September 6, 2016

Revised: May 3, 2017

Effective Date: June 2, 2010