BUDGET PREPARATION

Each year, the Superintendent/President shall present to the Board 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 regulation, and provide adequate time for Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District’s Master Plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the September Board meeting of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board/Superintendent 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.
- Unrestricted general reserves shall be no less than 6% (prudent reserve is defined by the Chancellor’s Office of the California Community Colleges as 5%).
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long-term goals and commitments.

See Administrative Procedure 6200

Ref: Calif. Code of Regulations, Sec. 58191 and 58196(c); Title 5, 58300 et seq.; Educ. Code Section 70902(b)(5); 85020 et seq.

Adopted: December 10, 2007