

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 Mission, Master Plan, and Strategic Plan in accordance with the College of Sequoias Integrated Planning Manual and the College of the Sequoias Resource Allocation Manual.
- Assumptions upon which the budget is based are presented to the Board for review.
- A budget development timeline is provided as part of the Final Budget Book at the September Board meeting of each year that includes dates for presentation of the tentative budget, required public hearing(s), governance committee review, and approval of the final budget. At the public board meetings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- 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, and a multi-year fiscal solvency plan.

See Administrative Procedure 6200.

Reference: 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

Revised: December 11, 2017