

BP 6200 Budget Preparation

Reference:

***Education Code Section 70902(b)(5);
Title 5, 58300 et seq.***

Each year, the President of the College 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 regulations, and provide adequate time for Board study.

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 for review.

A schedule is provided to the Board by February of each year that includes dates for presentation of the tentative budget, required public hearing(s), 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.

The target unrestricted general reserves shall be no less than 10% of the unrestricted general fund up to a maximum reserve of \$1.5 million.

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 Procedures #6200