

BUDGET PREPARATION

BP No. 6200

Board Adopted: 1/10/93; 3/9/94; 2001; 11/10/04; 5/11/16

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- I. Each year, the Superintendent/President shall present a budget to the Board of Trustees, 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.

- II. Budget development shall meet the following criteria:
 - A. The annual budget shall support the District’s Educational Master Plan.
 - B. Assumptions upon which the budget is based are presented to the Board for review.
 - C. A budget development calendar is provided to the Board by January 15 of each year for the upcoming year. The calendar 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.
 - D. The Board shall determine the appropriate level for the unrestricted general reserves.
 - E. Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
 - F. Budget projections address long term goals and commitments.

- III. Planning/Fiscal Council

The Planning/Fiscal Council is responsible for ensuring broad campus participation in the development of recommendations concerning the budget made to the Superintendent/President. This committee shall adhere to the principles in Section II.

- IV. Responsibilities
 - A. The Board may meet at the beginning of and periodically throughout each budget cycle to discuss priorities and guidelines.
 - B. The Vice President Finance and Business shall prepare a budget calendar and be responsible for scheduling activities in sufficient time for presentation of recommendations to be reviewed with the Superintendent/President, the President’s Cabinet and the Planning/Fiscal Council. The recommendations will be sent out to PFC and Cabinet. Any comments or input shall be forwarded to the Vice President of Finance and Business for review with the Superintendent/President (PFC 9/7/04) prior to being presented to the Board

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of Trustees for action. Tentative and Adopted Budgets shall be presented to the Board of Trustees according to the timeline of the California Code of Regulations.

- C. Recommendations shall be prioritized by the Planning/Fiscal Council according to the Educational Master Plan.

- V. Sources/References:

Education Code Section 70902(b) (5);
Title 5, 58300 et seq.
ACCJC Accreditation Standard III.D