



## Board Policy 6200 Budget Preparation

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

Each year, the Vice Chancellor of Business Services 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 laws and regulations, and provide adequate time for Board study.

Utilizing the budget process for resource allocation, along with the budget preparation process, the colleges shall submit an annual budget to the Vice Chancellor of Business Services. Each college shall develop a budget based on its college procedures and college governance process.

Budget development shall meet the following criteria:

- The annual budget shall support the master and educational plans (including the facilities, technology and strategic plans) of the District and colleges.
- Assumptions upon which the budget is based are presented to the Board for review.
- Due dates for budget development are identified in the budget preparation procedure (Administrative Procedure 6200) which 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.
- Unrestricted general reserves shall be at least/greater than 5%. (California Community Colleges System Office Memorandum of October 25, 2005)
- 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

Board approval date: 11/17/09