

BUDGET PREPARATION

Reference: *Education Code Section 70902(b)(5);
Title 5 Sections 58300 et seq. (AB 1725)*

Each year, the Superintendent/President shall present to the Governing 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 Governing Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's institutional planning in accordance with Policy 2510 Shared Planning and Decision Making;
- Assumptions upon which the budget is based are presented to the Governing Board for review;
- A schedule is provided to the Governing Board by March 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Governing Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Governing 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 Governing Board in a timely manner.
- Budget projections address long-term goals and commitments.

See Policy No. 6210 BP, General Fund Reserve and Procedure No. 6200 AP, Budget Preparation

Office of Primary Responsibility: Vice President for Business and Financial Affairs