

### **BUDGET PREPARATION**

Each year, the President/Superintendent 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 approved operations, as well as, the Education Master Plan and the Facilities Master Plan.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by September of each year that includes dates for presentation of the tentative budget, required public hearing(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 annual budget will provide for adequate cash reserves.

See Administrative Procedure #AP 6200.

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

Adopted by Board of Trustees: 10/3/06

Former Policy #602: "Fiscal Services," Adopted by Board of Trustees: 8/15/77

Amended: 7/83, 11/4/91

Former Policy #603: "Budget Preparation," Adopted by Board of Trustees: 8/15/77

Amended: 7/83