

HARTNELL COMMUNITY COLLEGE DISTRICT

BP 6200 Budget Preparation

Reference: ACCJC Accreditation Standard 3; Education Code 70902(b)(5), Title 5, Sections 58300 et seq.

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 master and education plans (including the facilities, technology, and strategic plans) of the District.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by January 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.
- Unrestricted general reserves shall be no less than 20%.
- 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.

Adopted by Board of Trustees: April 8, 2014
Replaces BP 2200

See Administrative Procedure 6200