

Business Services

1 **BP 6200 BUDGET PREPARATION**

2 **References:**

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

6 Each year, the President/Superintendent shall present to the Board of Trustees a budget,
7 prepared in accordance with Title 5 and the California Community Colleges Budget and
8 Accounting Manual. The schedule for presentation and review of budget proposals shall
9 comply with state law and regulations and shall provide adequate time for Board study.

10 Budget development shall meet the following criteria:

- 11 • The annual budget shall support the District’s master and educational plans which
12 reflect the planning processes;
- 13 • Assumptions upon which the budget is based are presented to the Board of
14 Trustees for review;
- 15 • A schedule is provided to the Board of Trustees each year that includes dates for
16 presentation of the tentative budget, required public hearing(s), Board study
17 session(s), and approval of the final budget. At the public hearings, interested
18 persons may appear and address the Board of Trustees regarding the proposed
19 budget or any item in the proposed budget;
- 20 • Unrestricted general fund reserves should be no less than two months of total
21 general fund operating expenditures.
- 22 • Changes in the assumptions upon which the budget was based shall be reported
23 to the Board of Trustees in a timely manner; and
- 24 • Budget projections shall address long-term goals and commitments.

25 Office of Primary Responsibility: Vice President, Business Services

26 Also see AP 6200 titled Budget Preparation

Date Adopted: April 18, 2007

Date Reviewed: March 20, 2019; August 17, 2022

(Replaces former Cerritos CCD Policies 5001, 5001.1, 5001.2, and 5001.3)