

CITRUS COMMUNITY COLLEGE DISTRICT BUSINESS AND FISCAL SERVICES

BP 6200 BUDGET PREPARATION

References: Education Code Section 70902(b)(5); Title 5 Sections 58300 et seq.; Accrediting Commission for Community and Junior Colleges Standard III.D

Each year, the Superintendent/President or designee shall present to the Board of Trustees, 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 study by the Board of Trustees.

Budget development shall meet the following criteria:

- The annual budget shall support the District's integrated planning process.
- Assumptions upon which the budget is based are presented to the Board of Trustees for approval.
- A schedule is provided to the Board of Trustees in February of each year that includes dates for presentation of the tentative budget, required public hearing, and approval of the final budget. At the public hearings, interested persons may appear and address the Board of Trustees regarding the proposed budget or any item in the proposed budget.
- Significant changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.
- Budget projections address long-term goals and commitments.

See Administrative Procedure 6200 Budget Preparation.

Board Approved	02/03/09
Desk Review	02/04/09
Revised	04/17/15
Revised	05/07/19
Revised	05/21/19