

**Budget Preparation**

Date Adopted:	4/9/1996
Date Revised:	4/9/2026
Date Reviewed:	4/9/2026
References:	Title 5 Sections 58300 et seq.; Education Code Section 70902 subdivision (b)(5); ACCJC Accreditation Standard 3

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

Development of the annual District budget shall meet the following criteria:

- The annual budget shall support the institutional goals and Educational Master Plan of the District.
- A schedule is provided to the Board by June 1<sup>st</sup> 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.
- Assumptions upon which the annual budget is based will be presented to the Board for review, and any changes to these assumptions will be reported to the Board in a timely manner.
- Budget projections address long-term goal and commitments

See Administrative Procedure 6200.