



**COMPTON COMMUNITY COLLEGE DISTRICT
BOARD OF TRUSTEES POLICIES**

BP 6200 Budget Preparation

Issued: March 17, 2009
Revised: October 24, 2014
Revised: June 18, 2019

Reference:

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

Each year, the Chief Executive Officer (CEO) 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 include the following:

- The annual budget shall support the District's master and educational plans.
- Board of Trustees review budget assumptions.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserve shall be no less than ten (10) percent or regular general fund operating expenditures as defined by the Government Finance Officers Association (GFOA) best practices in community college budgeting appendix 1.
- Budget projections shall address long-term goals and commitments.
- CEO recommends annual prioritized planning requests resulting from the college-wide planning process.

The CEO shall establish the budget calendar and regulations necessary to carry out this policy.

Applicable Administrative Regulation:

AR 6200 Budget Calendar