

~~CHAPTER VI*~~

~~BUSINESS SERVICES~~

~~Introduction~~

~~The District's chief fiscal officer shall be responsible to the Chancellor Superintendent for the administration of all the business services functions of the District related to the areas of finance, supplies and services and risk management. All procedures adopted in executing these functions shall be in accordance with existing law and good business practice. Business services functions are designed to assist the educational functions and shall be coordinated with the Presidents of the Colleges and the Vice Chancellor so that educational goals may be realized.~~

~~Functions in the specific area of finance shall include budgeting, accounting, and auditing.~~

Policy **6.02 Budget Preparation and Administration

~~Each year, the Chancellor 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 District's master and educational plans.~~
- ~~• 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 5%.~~
- ~~• 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.~~

~~Reference:~~

~~Education Code Section 70902(b)(5); Title 5, 58300 et seq~~

~~The District's chief fiscal officer shall be responsible to the Chancellor/Superintendent for the preparation of an annual budget of all District funds in accordance with existing law and in accordance with a District budget calendar. The Chancellor/Superintendent shall be responsible for submittal of the recommended budget to the Board of Trustees.~~

~~The District's chief fiscal officer shall be responsible to the Chancellor/Superintendent for the administration of budgeted funds.~~

Source of Law:

*Approved by Board of Trustees: December 18, 1967

**Revised by Board of Trustees: January 6, 1975

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