



Policy

6250 Budget Management

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District’s unrestricted general reserves shall be no less than two months of regular unrestricted general fund operating expenditures so as to provide stability to the District when faced with revenue shortfalls or unanticipated expenditures.

Actual revenue recorded in excess of revenue budgeted shall be added to the District’s ending fund balance. They are available for appropriation in the year they are received only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

The Board of Trustees shall review and adopt annual budgets at the time and in the manner prescribed by the California Code of Regulations. The budgets, when adopted, will, insofar as possible, represent a translation of the educational philosophy and the projected educational program of the District into a financial plan which will permit the carrying out of that philosophy and program for the fiscal year.

It shall be the responsibility of the President of each college and Central Services administrators to operate the budget within the limitations placed by the budget itself.

Cross References (see also):

YCCD Policy 6305 – Reserves

References:

Title 5 Sections [58307](#) and [58308](#)

Adopted: June 28, 2004

Revision Adopted: May 8, 2024

Last Reviewed: May 8, 2024

Administrative Procedure

6250 Budget Management

Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board.

Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board, and must be approved by a two-thirds vote of the members of the Board.

Transfers may be made between expenditure classifications by written resolution of the Board, and may be approved by a majority of the members of the Board.

Actual revenue recorded in excess of revenue budgeted shall be added to the District's ending fund balance, and are not available for appropriation in the year they are received except by resolution of the Board setting forth the need according to major classification.

References:

Title 5 Sections [58305](#), [58307](#), and [58308](#)

Procedure Last Revised: May 8, 2024

Last Reviewed: May 8, 2024