



Policy

6305 Reserves

The District’s unrestricted General Fund reserve shall be maintained at a prudent level, defined as a minimum of 10% on General Fund unrestricted expenditure budgets, so as to provide stability to the District when faced with unforeseen State or Local funding shortfalls. Whenever the unrestricted General Fund reserve is projected to fall below the 10% level, the Chancellor and the Executive Vice Chancellor shall recommend a plan to the Board of Trustees to restore the District’s unrestricted General Fund reserve to at least 10% of the total budgeted annual expenditures in all unrestricted General Funds.

Cross References (see also):

YCCD Policy 2330 – Quorum and Voting

References:

[Budgeting and Accounting Manual, Chapter 5](#)

Adopted: July 12, 2017

Last Reviewed: July 12, 2017