

Business Services

1 AP 6200 BUDGET PREPARATION

2 References:

- 3 Education Code, Section 70902(b)(5);
- 4 Title 5, Sections 58300 et seq.;
- 5 ACCJC Accreditation Standard III.D

6 The President/Superintendent delegates the authority to the Vice President of Business
7 Services to coordinate the District’s budget preparation process.

8 Budget preparation will be developed using an established process approved by the
9 College’s Committee on Planning and Budget, “a shared governance committee”. A
10 budget preparation calendar will be developed annually, which will include the tentative
11 budget and the final budget deadlines. A budget calendar will serve as a guide for the
12 College’s Committee on Planning and Budget and the Board of Trustees so that the
13 budget may be developed in an orderly manner.

14 The tentative budget shall be presented to the Board of Trustees no later than July 1 (Title
15 5, Section 58305(a)), and the final budget shall be adopted by the Board of Trustees no
16 later than September 15 (Title 5, Section 58305(c)). A public hearing on the budget shall
17 be held on or before September 15 (Title 5, Section 58301).

18 The Adopted Budget will be submitted to the California Community College Chancellor’s
19 Office upon the submission of the Annual Financial and Budget Report (CCFS-311) no
20 later than September 30 (Title 5, Section 58305(d))

21 Budget development and management must be considered in the overall context of the
22 District’s operation and all decisions shall be based on the College Mission, Goals, and
23 Objectives.

24 Budget development, resource allocation, and budget management are more than a fiscal
25 exercise. They include the identification of, analysis of, and agreement on how to
26 distribute fiscal resources to achieve stated educational goals. Resource allocation is an
27 outcome of the systematic review of relevant planning documents that afford all elements
28 of the institution the opportunity to present their needs. Those needs shall be considered
29 in accordance with known and agreed criteria. The budget process contributes to the
30 primary objective of the District, which is to serve students’ needs. This objective shall
31 be promoted through observation of the Principles for Sound Fiscal Management, as set
32 forth in Title 5, Section 58311.

33 Sound budget development results from sound planning. The institution's planning and
34 budget process is the basis on which the budget is prepared. After the college unit plans
35 have been developed and have undergone a self-study and determined needs, resource
36 requests are prioritized. These resource requests for budget augmentation must go
37 through an established process before being forwarded to the Superintendent/Board.
38 This process will assure linkages of budget allocations to strategic and unit planning.

39 The Board of Trustees expects that a fiscally responsible, ending year fund balance
40 should be no less than two months of total general fund operating expenditures.

41 Office of Primary Responsibility: Vice President, Business Services

Date Approved: April 23, 2007
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