

**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 3
- 6 California Community Colleges Chancellor's Office, Fiscal Memo FS 22-03

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

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

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

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

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

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

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

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

42 Office of Primary Responsibility: Vice President, Business Services

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**Date Approved:** April 23, 2007

**Date Revised:** April 25, 2022

**Date Reviewed:** March 20, 2019