

AP 6200 Budget Preparation

Reference:

*Education Code 70902(b)(5);
Title 5 Sections 58300 et seq.;
ACCJC Accreditation Standard III.D*

The Chief Fiscal Officer (CFO) is responsible for administering these regulations.

Each year the annual budget will be developed in a collaborative environment, support the goals and guidelines established by the Board of Trustees, and be linked to departmental planning documents, such as the Program Reviews.

Budget development must support the District philosophy of integrating budget planning with all institutional planning and budget priorities that address the District's educational master plan agreed to by the District administration prior to initiating the budget process.

The budget must be developed in consultation with the Governance Counsel, which is composed of the various participatory governance groups in the District.

A budget preparation calendar will be developed annually, which will include the tentative and final budget deadlines.

1. No later than July 1 the tentative budget will be presented to the Board;
2. No later than September 15 the final budget will be approved by the Board;
3. No later than September 15, a public hearing will be held to allow for public comment on the proposed annual budget;
4. By September 30 two copies of the adopted budget will be submitted to the California Community Colleges Chancellor's Office.
5. No later than October 10th the annual Financial and Budget Report (CCFS-311) will be submitted to the California Community Colleges Chancellor's Office.

Every effort will be made to adhere to the budget development calendar; however, if for some unforeseen circumstances (s), the deadline dates for the final budget approval process cannot be met, a request for an extension shall be made to the California Community Colleges Chancellor's Office.

The budget must be developed using, but not limited to, the following guidelines:

1. Ongoing revenue may be allocated for ongoing or one-time expenditure; one-time revenue should be allocated only for one-time expenditure.

2. Current revenue must generally fund current expenditures
3. Enrollment targets must be established
4. Liability reserves must be identified and funded as necessary
5. Unexpended departmental funds at the end of a fiscal year must be utilized to fund any shortfall in the division's operations; any overall unexpended funds of the District must be allocated or clearly designated as part of the fund balance.

The budget parameters and instructions may be modified as necessary in conjunction with the Governor's May Revise and any other pertinent financial and economic information.