

**BUDGET PREPARATION**

<b>AP No. 6200</b>
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Board Reviewed: 1/10/93; 3/9/94; 2001; 8/16/06

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- I. Each year, the Superintendent/President or his/her designee shall present to the Board a budget prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.
- II. Budget development shall meet the following criteria:
  - A. The annual budget shall support the District's master and educational plans.
  - B. A statement of philosophy that includes that budget planning supports institutional goals and is linked to other institutional planning efforts.
  - C. The tentative budget shall be presented no later than July 1 [Title 5, Section 58305(a)], and the final budget no later than September 15 [Title 5, Section 58305(c)]. A public hearing on the budget shall be held on or before September 15 [Title 5, Section 58301].
  - D. Two copies of the adopted budget to be submitted to the CCC Chancellor's Office on or before September 30 [Title 5, Section 58305(d)].
  - E. Budget development processes, including consultation with appropriate groups.
  - F. Criteria and institutional guidelines for the financial planning and budgeting.
  - G. Submission of appropriate forms (311's) to the CCC Chancellor's Office.
  - H. Assumptions upon which the budget is based are presented to the Board for review.
  - I. Unrestricted general reserves shall be no less than five (5%) percent.
  - J. Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
  - K. Budget projections address long term goals and commitments (if applicable).

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## III. Planning / Fiscal Counsel

The Planning / Fiscal Counsel is responsible for ensuring broad campus participation in the development of recommendations made to the Superintendent/President on reductions and/or augmentations for District-wide major expenditures.

## IV. Responsibilities

- A. The Board may meet at the beginning of and periodically through each budget cycle to discuss priorities and guidelines.
- B. Recommendations shall be prioritized by the Planning/Fiscal Counsel according to institutional guiding principals, i.e.: Block Grant equipment purchases.

## V. Reference:

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