

AP 6200 Budget Preparation

Reference:

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

1. Each year, the Superintendent/President shall present a budget to the Board of Trustees, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual.
2. Budget development shall meet the following criteria:
 - a. The annual budget shall support the District's Educational Master Plan.
 - b. Budget projections address long term goals and commitments.
 - a. Assumptions upon which the budget is based are presented to the Board of Trustees for review.
 - b. Changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.
 - c. The Board shall determine the appropriate level for the unrestricted general reserves.
3. On or before the first day of July, the District shall adopt a tentative budget (Title 5, Section 58305 a).
4. On or before the 15th day of September, the Board of Trustees shall hold a public hearing and adopt a Final Budget (Title 5, Section 58305 d).
5. Two copies of the Adopted Budget (Form CCFS-311) to be submitted to the California Community College's Chancellor's Office on or before September 30 (Title 5, Section 58305 (d)).
6. In accordance with the California Code of Regulations, Section 58305(d), the *Annual Financial and Budget Report (CCFS-311)* is prepared by the Director of Fiscal Services and submitted to the Chancellor's Office on or before October 10 of each year.