

AP 6200 Budget Preparation

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

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.

Budget development shall meet the following criteria:

- The annual budget shall support the District's Educational Master Plan.
- Budget projections address long term goals and commitments.
- Assumptions upon which the budget is based are presented to the Board of Trustees for review.
- Changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.

The Board shall determine the appropriate level for the unrestricted general reserves.

On or before the first day of July, the District shall adopt a tentative budget (Title 5, Section 58305 a).

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).

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)).

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.