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Owner: *Business & Fiscal Services*
Business & Fiscal Services
Policy Area: *Chapter 6 General Institution*
References: *Legally Required*

AP 6200 Budget Preparation

(Replaces current SBCCD AP 6200)

A. Budget Calendar

A budget calendar that includes presentation of the tentative and final budgets shall be developed to comply with California Code of Regulations Section 58300 et seq. 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). All dates are subject to change if directed by the State Chancellor's Office.

Prior to February 1, the Board will adopt a budget calendar that identifies activities and sets dates for each step in the budget development process.

B. Budget Directives

Budget planning supports institutional goals and is linked to strategic plans and other institutional planning efforts. The Board of Trustees may create a budget committee in order to discuss budget details that could affect directives.

Prior to March 1, the Board will give direction for budget development to include:

1. Reaffirmation or change in mission;
2. Resource allocation (set level of Reserve for Contingency, Workers' Compensation Reserve, any special project reserve, etc.);
3. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;
4. Preliminary establishment of budget allocations for the colleges, district office and other sites.

C. Budget Preparation

1. Prior to March 1 information will be provided to responsibility center managers that will include the status of current expenditures, state and local estimates of revenues, site "base budget" allocations, and targets for increases or decreases.
2. Each college and the central services offices will prepare a site budget through the responsibility center managers using the information provided. Each president may provide additional directions or forms for site budget development to complement these general procedures.

3. Each college will work with Fiscal Services in analyzing short- and long-term enrollment directions as they apply to the development of both revenue and expenditure plans.
4. The aggregate site budget shall be submitted to Fiscal Services in the prescribed format. Each president will certify that the site budget has met the Board-approved budget development guidelines. All budget amounts will be rounded to the nearest dollar.

D. Budget Consolidation

Fiscal Services will:

1. Check the budgets for compliance with instructions;
2. Check mathematical accuracy;
3. Ensure that the aggregate of the budgets submitted is within the site allocation; and
4. Facilitate data entry of the budgets, and analyze the data.

E. Budget Presentation and Adoption

1. Preliminary Budget

- a. No later than May of each year the Vice Chancellor of Business & Fiscal Services will present the preliminary budget to the Board. No formal action is required by the Board on the preliminary budget.
- b. Between the time that the preliminary budget is developed and the final budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.

2. Tentative Budget

No later than July 1 the Board will adopt a tentative budget. This budget will reflect changes made to the preliminary budget.

3. Final Budget

Prior to the state-prescribed date, the Board will adopt a final budget for SBCCD that reflects changes made to the tentative budget and provides the operational budget base for the fiscal year. Two copies of the adopted budget will be submitted to the State Chancellor's Office on or before September 30 (Title 5 Section 58305(d)).

The budget development processes, which initially take place in the District Strategic Planning and Budget Committees, include consultation with appropriate groups and ultimately will be recommended to the Chancellor. The Chancellor will make a recommendation to the Board of Trustees.

The State required 311 Report, including budget data, will be submitted to the State Chancellor's Office.

F. Budget Control

It is the charge of each responsibility center manager to control the budget(s) within his/her assignment. Fiscal Services will provide a monthly budget report and assistance in budget analysis and management as required.

References:

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

Attachments

[AP 6200 Budget Preparation - Comments](#)
[AP 6200 Budget Preparation - Legal Citations](#)
[AP6200 -OLD.pdf](#)

Approval Signatures

Step Description	Approver	Date
Board of Trustees 2nd reading	Board Board: [SN]	03/2017
Board of Trustees 1st reading	Board Board: [SN]	03/2017
District Assembly 2nd reading	District Assembly District Assembly: [SN]	03/2017
District Assembly 1st reading	District Assembly District Assembly: [SN]	03/2017
Chancellor's Cabinet	Chancellor's Cabinet Chancellor's Cabinet: [SN]	03/2017

