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Chapter Lead Jose Torres:
 Chapter 1&2(BOT),3(CC)&6
 Policy Area Chapter 6
 Business & Fiscal Services
 References CCLC |
 Legally Required

AP 6200 Budget Preparation

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 subdivision (a)), and the final budget no later than September 15 (Title 5 Section 58305 subdivision (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 will update its budget directives annually prior to March 1.

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 Fiscal Services Department will prepare a preliminary budget for presentation to the Board. No formal action is required by the Board on this 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. A copy of the adopted annual financial and budget report to be submitted to the California Community College Chancellor's Office on or before October 10 [Title 5 Section 58305 subdivision (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.

A copy of the annual financial and budget report will be filed with the appropriate County office for information and review [Title 5 Section 58305 subdivision (d)].

F. Budget Control

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

References:

Education Code Section 70902 subdivision (b)(5);

Title 5 Sections 58300 et seq.;

ACCJC Accreditation Standard 3

Attachments

- [!\[\]\(2a133ebb0337313d16cc068f19494aa2_img.jpg\) AP 6200 Budget Preparation - Comments](#)
- [!\[\]\(e5831951c2bb646a242d812c288ddabc_img.jpg\) AP 6200 Budget Preparation - Legal Citations](#)
- [!\[\]\(767ddc536c5331f5333c7801240a378b_img.jpg\) AP6200 -OLD.pdf](#)

Approval Signatures

Step Description	Approver	Date
Approved per Level 2 process in AP 2410	Kelly Goodrich: PPAC Support	07/2024