

Business and Fiscal Affairs

AP 6200 BUDGET PREPARATION

Reference(s):

Education Code Section 70902 subdivision (b)(5);
Title 5 Sections 58300 et seq.;

The Vice Chancellor, Business Services develops the budget following Board adopted budget principles and in adherence to the Budget and Accounting Manual (BAM) and audit/compliance requirements. The purpose of the annual operating budget is to provide adequate and sustainable funding to the different entities in the district so that they can accomplish board policies and other outcomes as agreed in strategic and operating plans.

A budget calendar shall be established by the Vice Chancellor, Business Services, or designee, including presentation of a tentative budget to the Board of Trustees no later than July 1, and the final adopted budget no later than September 15. A public hearing on the budget shall be held on or before September 15.

Assumptions upon which the budget is based shall be presented to the Board of Trustees for review. Material changes in any assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.

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.

The Vice Chancellor, Business Services, shall involve the appropriate constituency groups in defining a consultation process for budget development.

The Vice Chancellor, Business Services shall be responsible for timely submission of all financial reports, such as the CCFS- 311, required by the California Community Colleges Chancellor's Office.

Filing of copies of the annual financial and budget report with the appropriate county officers for information and review.

Adopted: December 16, 2025

Board Reviewed: