

CITRUS COMMUNITYCOLLEGE DISTRICT
Administrative Services

AP 6200 BUDGET PREPARATION

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

The Vice President of Finance and Administrative Services is responsible for the budget preparation process which includes establishing guidelines and timelines for the preparation of budgets. Each year the annual budget will be developed in a collaborative environment, support the goals and guidelines established by the Board of Trustees, and be linked to departmental program review documents.

The budget development calendar is as follows:

- The Financial Resources Committee approves a budget calendar and budget assumptions in March;
- The Vice President of Finance and Administrative Services provides the budget calendar and budget assumptions to the Board of Trustees in April;
- The Vice President of Finance and Administrative Services will provide budget worksheets to budget managers for development of the next year's budget in April;
- Budget managers will return budget development documents to the Budget Supervisor in May;
- No later than June 15 the Financial Resources Committee reviews the Tentative Budget;
- No later than July 1 the tentative budget will be presented to the Board of Trustees for adoption;
- During the summer months the Business Office will monitor State budget developments and make modifications to Tentative Budget.
- No later than September 15, a public hearing will be held to allow for public comment on the proposed annual budget;
- No later than September 15 the final budget will be presented to the Board of Trustees for adoption;
- By September 30 two copies of the adopted budget will be submitted to the California Community Colleges Chancellor's Office.

Deadline dates must be met unless an extension is granted by the California Community Colleges Chancellor's Office under the authority of Title 5 Sections 58305 and 58306.

Board Approved 06/16/09
Desk Review 02/04/13