



AP 6200 Budget Preparation

References: Education Code §70902(b)(5); Title 5 §58300 et seq.; ACCJC Accreditation Standard III.D
Approved: April 2013
Last Revised: May 2023
Last Reviewed:

Budget planning supports institutional goals and is linked to the institutional planning effort. The Planning and Budget Committee is the participatory governance mechanism used to ensure that the integrated Planning, Budget, and Assessment process is followed. This overall planning process includes an annual unit planning process and serves as a mechanism for setting long-term budgetary priorities.

The Superintendent/President or designee shall have prepared and shall submit to the Butte-Glenn Community College Board of Trustees (Board) in June a tentative budget for the ensuing fiscal year. Development of the budget shall begin early in the calendar year in order to provide ample opportunities for the Board, staff, and constituencies to consider all relevant data, parameters, and issues in accordance with state law, Board Policies and Administrative Procedures; prior to Board adoption.

In accordance with Title 5 regulations, the budget shall include estimated income and proposed expenditures in sufficient detail to permit comparisons between the proposed budget and the actual revenues and expenses in the current year. The budget shall also reflect the following:

- Adherence to principles of sound fiscal management.
- Allocation of resources to instructional support programs consistent with the District’s mission, goals, and strategic priorities.
- Augmentations to allocated resources as requested through the annual unit planning process.
- A balance between resources and expenditures.
- Current enrollment projections.
- Appropriations consistent with relevant laws, regulations, and guidelines.
- Adherence to other requirements contained in the Board’s Budget Criteria.
- Date, location, and time of Board public hearing to be held prior to final budget adoption.

A budget preparation calendar will be developed annually, which will include the tentative and final budget deadlines.

The tentative budget shall be presented to the Board of Trustees no later than July 1 and the final budget no later than September 15 of each year. A public hearing on the budget shall be held on or before September 15 of each year.

The Vice President for Administration shall be responsible for the timely submission of all financial forms, including the CCFS 311 quarterly and annual reports required by the California Community Colleges Chancellor’s Office.

The District shall complete the preparation of its annual CCFS 311 financial and adopted budget report and submit a copy to the California Community Colleges Chancellor’s Office on or before October 10.