**AP 6200 Budget Development**

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

**Budget Development**

**PAC-B**

PAC-B as described in the Decision Making Guide has responsibility for developing process to review, recommend, and present to the CEO.

**Budget Calendar:**

The Budget Calendar includes submission dates for budget requests, consultation with PAC-B (President’s Advisory Council – Budget), as well as dates for the presentation of the Tentative and Adopted budgets, including a public hearing on the budget before final adoption.

The District will adopt a Tentative Budget on or before July 1st. The District will adopt a Final Budget on or before September 15th. A public hearing on the budget shall be held on or before September 15th.

**Adopted Budget Submission to the State Chancellor’s Office:**

Two copies of the Adopted Budget is submitted annually to the State Chancellor’s Office as part of the submission of the Annual Financial and Budget Report known as the CCFS311-A. This submission must be completed on or before September 30th.

**Program Review:**

Business Services uses data submitted through the College of the Canyons Program Planning and Review system to inform the Budget Development process for the District’s Tentative and Adopted budgets.

Academic or Administrative Program Reviews for all campus areas are submitted through the Program Review system. Each Program Review includes a budget section where the Academic or Administrative area submits requests for discretionary budget reallocations, forced costs, augmentations, and equipment. All requests must be linked to a planning goal identified in that area’s Program Review. Program review documents are used as a resource to inform district planning.

**Budget Parameters:**

The Budget Parameters provide guidelines to assist in the process of developing the annual budget in support of the District’s Mission, Strategic Goals, Planning documents, and Instructional and Non-Instructional Program Reviews. The Parameters are reviewed annually by Executive Cabinet and PAC-B (President’s Advisory Council on Budget). The Budget Parameters are posted on the PAC-B website and are also attached to the annual Board Agenda item approving the Parameters, usually submitted in December or January for the following fiscal year.

Reviewed by the Board of Trustees: June 13, 2018

Next Review Date: Spring, 2024