AP 6200  Budget Development and Administration

Reference:
Education Code Section
70902(b)(5); Title 5, 58300 et seq.

Budget Development

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.

Adopted Budget Submission to the State Chancellor’s Office:
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 October 10th.

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.

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.
**Budget Transfers:**
Total amounts budgeted as the proposed expenditure for each major classification of expenditures shall be the maximum expended for that classification for the school year, except as specifically approved/ratified by the Board.

Transfers may be made from the reserve for contingencies to any expenditure classification by written approval/ratification of the Board, and must be approved/ratified by a two-thirds vote of the members of the Board.

Transfers may be made between expenditure classifications by written approval/ratification of the Board, and may be approved/ratified by a majority of the members of the Board.

Excess funds must be added to the general reserve of the District, and are not available for appropriation except by approval/ratification of the Board setting forth the need according to major classification.

Once the District’s Adopted Budget has been approved for the fiscal year, budget changes will be submitted to the Board of Trustees for approval/ratification monthly. Changes to contingency accounts and changes in a fund’s total revenue and expenditure budgets will be highlighted.

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