

**CHAPTER 6: BUSINESS & FISCAL AFFAIRS
ADMINISTRATIVE PROCEDURE NO. 6200**

COLLEGE OF THE SISKIYOU

Procedure Manual

Title: Budget Preparation

Adoption Date: September 7, 2010

Revision Date: March 24, 2015

Responsible Office: Administrative Services

Reference: Board Policy No. 6200; Education Code 70902(b)(5); Title 5 Sections 58300 et seq.; ACCJC Accreditation Standard III.D

The Vice President of 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 prepared annually and includes:

- The Budget Committee approves a budget calendar and budget assumptions ~~in March~~;
- The Vice President of Administrative Services provides the budget calendar and budget assumptions to the Board of Trustees;
- No later than July 1 the Tentative Budget will be presented to the Board of Trustees for adoption;
- No later than September 15, a public hearing will be held to allow for public comment on the proposed annual budget. The public budget will be posted five (5) days prior to the, and;
- No later than September 15 the Final Budget will be presented to the Board of Trustees for adoption.

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.

During the process of budget development the various governance councils review and provide input prior to recommendation to the Superintendent/President.

By September 30 two copies of the adopted budget will be submitted to the California Community Colleges Chancellor's Office.

The District will submit the appropriate forms (311's) to the California Community College Chancellor's Office in a timely manner.