

**PALO VERDE COMMUNITY COLLEGE DISTRICT
ADMINISTRATIVE PROCEDURE**

6200

Budget Preparation

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

The approved definitive annual plans for programs, staff, facilities, and finance -- all correlated and interdependent - shall be the basis for performance of college functions and services and shall be reflected in the annual budget.

The Budget Committee shall provide an opportunity for consultation with certificated and classified employee groups and students in budget development.

Administrative Procedure for Developing Budget Calendar

Approximate Dates	Activity
October	<ul style="list-style-type: none"> • Budget committee meets for introductions, charge and process. • Discuss budget, district priorities including staff hires, updates from the Chancellor’s Office, review calendar. • Assess prior years’ process to determine if updates are needed.
November	<ul style="list-style-type: none"> • Complete any changes or updates to the process for the next year. • Review prior years’ budget to actuals.
December	<ul style="list-style-type: none"> • Finish any changes or updates.
January	<ul style="list-style-type: none"> • Governor’s Budget is released which begins the budget cycle. • Review calendar for upcoming budget season.
February	<ul style="list-style-type: none"> • Chancellor’s Office releases First Principal Apportionment. • Budget Assumptions and preliminary revenue allocations revised as necessary. • Presented to President and Board of Trustees. • Budget package distributed to staff to identify budget augmentation needs (if needed), priorities or reductions for new fiscal year.
March	<ul style="list-style-type: none"> • Budget requests are submitted to the business office. • Budget committee begins review of budget requests for the next fiscal year.
April	<ul style="list-style-type: none"> • Budget request review completed. • Financial dashboard reviewed to create assumptions for the next fiscal year.
May	<ul style="list-style-type: none"> • Begin work on tentative budget. • Budget workshop held during a board study session.
June	<ul style="list-style-type: none"> • Chancellor’s office release Second Principal Apportionment. • Budget Assumptions and preliminary revenue allocations revised as necessary. • Presented to President and Board of Trustees. • Tentative Budget presented to President and Board of Trustees
July - August	<ul style="list-style-type: none"> • State Chancellor’s Office holds budget workshop.

August	<ul style="list-style-type: none"> • Final budget workshop at a study session of the board.
September	<ul style="list-style-type: none"> • Final Budget to President
September 15 th (State mandated deadline)	<ul style="list-style-type: none"> • Public Hearing/Adoption of Final Budget by Board of Trustees • Final budget presented to the county.

The budget calendar includes the presentation of the tentative and final budgets. The tentative budget shall be presented no later than June 30th (Title 5 Section 58305(a), and the final budget no later than September 15 (Title 5 Section 58305(c) (Subject to State of California Budget Act approval). A public hearing on the budget shall be held on or before September 15 (Title 5 Section 58301) (Subject to State of California Budget Act approval).

One (1) copy of the adopted budget will be sent to county superintendent of schools. The Annual Financial and Budget Report (form 311) will be submitted to the CCC Chancellor's Office and the county superintendent of schools on or before October 10 (Title 5 Section 58305(d).

See also BP/AP 6250 - Budget Management

(Formerly PVC Board Policy and Administrative Regulation 3010)

11/19/08 College Council Approval

12/9/08 Board First Read

1/27/09 Board Second Read and Approval

02/05/14 College Council Approval

04/08/14 Board Information Item