



Administrative Procedure 6200 Budget Preparation

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

Budget preparation shall include:

- A statement of philosophy that includes that budget planning supports institutional goals and is linked to other institutional planning efforts.
- A budget calendar that includes presentation of the tentative and final budgets. The tentative budget shall be presented no later than July 1 [Title 5, Section 58305(a)], and the final budget no later than September 15 [Title 5, Section 58305(c)]. A public hearing on the budget shall be held on or before September 15 [Title 5, Section 58301]. (See Appendix A)
- Two copies of the adopted budget to be submitted to the California Community Colleges Chancellor's Office on or before September 30 [Title 5, Section 58305(d)].
- One copy of the adopted budget to be submitted to the Fresno County Office of Education on or before September 30.
- Budget development processes, including consultation with appropriate groups.
- Criteria and institutional guidelines for the financial planning and budgeting.
- Submission of appropriate forms (311s) to the California Community Colleges Chancellor's Office.

Board approval date: 11/17/09

**CALENDAR FOR BUDGET DEVELOPMENT FOR THE
WEST HILLS COMMUNITY COLLEGE DISTRICT**

DATE	ITEM	RESPONSIBILITY
Mid January – April 10	Distribute Budget Worksheet forms to College President. College Presidents shall initiate college budget development process. Vice Chancellor shall distribute forms to district office Department managers. Open hearings and meetings will be held at each College and District Office. Submit college's proposed budget worksheets and priority lists to the Vice Chancellor Submit district office's proposed budget worksheets and priority lists to Vice Chancellor	Vice Chancellor College Presidents Vice Chancellor College Presidents Chancellor College Presidents Chancellor
Second week of April	Executive Cabinet to review budget submittals.	Executive Cabinet
April 15 th	Vice Chancellor will notify Superintendent of Schools of newspaper publication, date, location and time of public display of proposed budget document.	Vice Chancellor
May Board Meeting	Vice Chancellor presents latest tentative budget information to Board of Trustees.	Vice Chancellor
Ten days prior to June Board Meeting	Copies of the proposed Tentative budget shall be placed in the District Office, College Libraries, Centers, and the President's offices for public view.	Vice Chancellor
June Board Meeting	At the June Board of Trustees meeting, the Board will hold a public hearing and will review and approve the proposed Tentative budget.	Board of Trustees
Before June 30 th	Vice Chancellor will forward copy of approved Tentative budget to the Superintendent of Schools, Fresno County and the Chancellor, California Community Colleges.	Vice Chancellor
Before July 25 th	All recommendations from Colleges and District to amend Tentative budget to be submitted to Vice Chancellor.	College Presidents Chancellor
Ten days before August Board Meeting	Copies of the proposed Tentative budget shall be placed in the District Office, College Libraries, Centers, and the President's offices for public view.	Vice Chancellor
August Board Meeting	At the August Board meeting, the Board will hold a public hearing and will review and approve the proposed Adopted budget.	Board of Trustees
Immediately after August Board Meeting	Vice Chancellor will forward copy of approved Adopted budget to the Superintendent of Schools, Fresno County and the Chancellor, California Community Colleges.	Vice Chancellor