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**Administrative Procedure**  
Chapter 6 – Business & Fiscal Affairs

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**AP 6200 BUDGET PREPARATION**

**References:**

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

The Vice President, Business Services shall be responsible for administering these procedures.

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 department planning documents, including program assessment reviews.

The budget development calendar will be:

- A. No later than July 1, the tentative budget will be presented to the Board of Trustees.
- B. No later than September 15 the final adopted budget will be approved by the Board of Trustees.
- C. No later than September 15 a public hearing will be held to allow for public comment on the proposed annual budget.
- D. On or before September 30<sup>th</sup>, the District shall complete the preparation of its adopted annual financial and budget report. Once completed, this report and its supporting documentation is considered a public record pursuant to Government Code Sections 6250 et seq. By October 10, the adopted budget will be submitted to the California Community Colleges Chancellor's Office via the Annual CCFS-311 Report.

Every effort will be made to adhere to the budget development calendar. However, if for some unforeseen circumstance(s) the deadline dates for the final adopted budget approval process cannot be met, a request for an extension shall be made to the California Community Colleges Chancellor's Office. The District will comply with any budget calendar date extensions made by the Chancellor's Office.

The budgets will include a breakdown of the respective fund balances using the classifications of either restricted, committed, assigned, or unassigned as defined by governmental accounting standards.

- A. The Vice President, Business Services, or designee, is responsible for determining and defining the amounts classified as assigned.

The Superintendent-President or designee shall prepare a quarterly report on forms provided by the California Community Colleges Chancellor's Office and submit a copy to the Chancellor's Office no later than forty-five (45) days following the completion of each quarter. These quarterly reports (CCFS-311Q reports) shall be placed on the agenda of regularly scheduled meeting of the Board of Trustees to be reviewed and approved.

Also see BP 6200 Budget Preparation and BP/AP 6250 Budget Management.

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**Approved:** December 8, 2009  
**Revised:** April 26, 2016; July 20, 2022  
*(Replaces former LBCC AR 6010)*