

HARTNELL COMMUNITY COLLEGE DISTRICT

AP 6200 Budget Preparation

Reference: ACCJC Accreditation Standard 3, Education Code 70902(b)(5), Title 5, Sections 58300 et seq.

The budget shall be designed to reflect Hartnell Community College District's mission, the Education Master Plan, the Facilities Master Plan, strategic plans, and annual goals and objectives. This necessitates a long range, continuous view of District financial requirements.

- The tentative budget shall be presented no later than July 1 [Title 5, section 58305(a)]
- The final budget shall be presented 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]
- Two (2) copies of the adopted budget shall be submitted to the California Community College Chancellor's Office on or before September 30 [Title 5, section 58305(d)]
- One (1) copy of adopted budget to be submitted to Monterey County Office of Education on or before September 30.

A budget development calendar is attached as "Exhibit A."

The budget must note the relationship between the ending balance of the prior year and the beginning balance of the current year budget, as well as the appropriation for contingency. The purpose of the requirement is to assure awareness on the part of the Board of Trustees of any deficit financing.

Any unusual budget items must be noted with the impact explained to the Board of Trustees. This includes, but is not limited to, contingencies for reductions, property purchases or sales, audit procedure changes, or capital loss or gain.

Revenues and expenditures provided by borrowed funds or long-term debt must be noted and explained to the Board of Trustees.

Budget management shall be the responsibility of every cost center manager who shall adhere to sound, prudent, business practices. It shall be the responsibility of the Vice President, Chief Business Officer to keep Cost Center Managers informed of fiscal matters in a timely fashion.

The budget shall contain:

1. The anticipated expenditure in each financial category for the current school year.
2. An estimate of the student population for the coming school year.
3. An estimate of the staff composition by numbers for the coming school year.

4. The anticipated revenue showing sources and amounts of each.
5. The amount of reserves anticipated at the end of the current year.

A monthly financial report shall be presented to the Board of Trustees reporting the following:

1. The fiscal status of the Hartnell Community College District including income, expenditures, and balances.
2. A projection of the year-end income, expenditures, and balances.
3. A report of all budget transfers among the major accounts for Board approval.

The appropriate forms (311's) shall be submitted to the California Community College Chancellor's Office.

A complete list of all expenditures for the reporting period shall be available for inspection in the Business Office.

See Board Policy 6200

EXHIBIT A
AP 6200 Budget Preparation
BUDGET DEVELOPMENT CALENDAR

DATE	ITEM	RESPONSIBILITY
January (18 months prior to fiscal year)	Lead overall program review process for all areas within their division through which new requests and requests for augmentations are made	Vice Presidents (VPs)
February/March	Coordinate program review process with faculty and staff	Area deans and department heads
April/May	Collect program review documents and coordinate input from area deans and department heads in establishing priorities across requests	VPs
June/July	Prepare documents summarizing program review results and budget requests; consult with Chief Business Officer (CBO) and Controller	VPs
September/October	Lead discussion of program review results and budget requests with appropriate corresponding governance councils Bring forward recommendations for new Full Time Faculty (FTF) positions to FTF Hiring Committee	VPs Vice President of Academic Affairs (VPAA)/Vice President of Student Affairs (VPSA)
November/December	Review program review budget requests forwarded from lower level councils and recommendations for FTF positions forwarded from FTF Hiring Committee; submit budget recommendations and prioritized recommendations for FTF positions to Superintendent/President (S/P)	College Planning Council (CPC)
January (6 months prior to fiscal year)	Review and approve, in whole or in part, recommendations from CPC for inclusion in draft Tentative Budget Provide Budget Development Calendar to Board of Trustees (BOT)	Superintendent/President (S/P) CBO
January/February/March	Distribute budget worksheet forms to VPs Distribute forms to deans and department heads	CBO VPs

	Hold meetings with VPs, area deans and department heads	Controller
April	Submit proposed budget worksheets and priority lists to CBO	Controller
	Submit district's proposed Tentative Budget and priority lists to S/P	CBO
	Review proposed Tentative Budget	Executive Cabinet
End of April	Bring forward proposed Tentative Budget to CPC	CBO
	Notify S/P of newspaper publication, date, location and time of public display of proposed Tentative Budget document	CBO
May Board meeting	Present proposed Tentative Budget to BOT	CBO
June	Hold public hearing; review and approve proposed Tentative Budget	BOT
July (fiscal year begins July 1 st)	Submit recommendations to adjust Tentative Budget to CBO	VPs
August	Review draft Final Budget and forward recommendations to S/P	CPC
	Review draft Final Budget and approve, in whole or in part, recommendations from CPC	S/P
Seven days prior to the September Board meeting	Publish Public Notice for review of proposed Final Budget document	CBO
	Place copies of proposed Final Budget in District office, library, Alisal Campus, King City Education Center and VPAS office for public view	CBO
September Board meeting (no later than September 15 th)	Hold public hearing; review and approve proposed Final Budget	BOT
Immediately after September Board meeting	Deliver copies of BOT approved Final Budget to Superintendent of Schools – Monterey County Office of Education and the California Community Colleges Chancellor's office	CBO