
**Kern Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Services**

AP 6200 Budget Preparation

References:

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

Note: This procedure is **legally required**.

Guidelines for budget preparation will include:

1. A statement of philosophy that includes that budget planning supports institutional goals and is linked to other institutional planning efforts.
2. 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].
3. Two copies of the adopted budget to be submitted to the California Community College Chancellor's Office on or before September 30 [Title 5 Section 58305(d)].
4. Budget development processes, including consultation with appropriate groups.
5. Criteria and institutional guidelines for the financial planning and budgeting.
6. Submission of appropriate forms (311's) to the California Community College Chancellor's Office.

Budget preparation will be developed using an established process as approved by the District, District-wide Budget Committee, and College's Budget Committees. A budget preparation calendar will be developed annual, which will include the tentative and final budget deadlines.