

Business and Fiscal Affairs

**AP 6200      BUDGET PREPARATION**

**References:**

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

The annual budget shall support the District's Educational Master Plan and Strategic Plan.

Assumptions upon which the budget is based shall be presented to the Board of Trustees for review.

Changes in any assumptions upon which the budget was based shall be reported to the Board in a timely manner.

The District shall prepare three-year budget projections annually.

A budget calendar shall be established by the Chief Business Officer, including presentation of a tentative budget to the Board of Trustees no later than July 1 and the final budget no later than September 15. A public hearing on the budget shall be held on or before September 15.

The required number of copies of the adopted budget shall be submitted to the California Community Colleges Chancellor's Office before October 1.

The Chief Business Officer shall follow the Participatory Governance System Plan in defining a consultation process for budget development.

The Chief Business Officer shall be responsible for timely submission of all financial forms, such as the 311 Form, required by the State Chancellor's Office.

*Also See AP 6251 Reserve Fund Management*

*Office of Primary Responsibility: Administrative Services*

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Date Approved: March 16, 2010

*(Replaced former College of Marin Procedures 6.0003 DP.1 and 6.0003 DP.3)*

Reviewed/Revised: October 18, 2016

**Reviewed:** April 18, 2023