

**Procedure III.3001.E.a, Budget Preparation**

**Associated Policy**

Policy III.3001.E, Budget Preparation

**Procedures**

**Budget Planning**

Budget planning shall be an integral part of overall program planning so that the budget effectively reflects the strategic plan and annual operating goals of the College and provides the resources to implement them. In the planning process, general educational goals, specific program goals, and alternatives for achieving program goals shall be considered. Budget planning and evaluation are continuous processes and should be a part of each month's activities.

**Calendar**

The Chancellor or designee shall supervise the development of a budget calendar and a specific plan for budget preparation that ensures appropriate input from all levels of operation within the District.

**Reporting**

The Vice Chancellor of Fiscal Affairs will provide the Board of Trustees a monthly financial report that includes balance sheets for all College operating funds as well as a status of current budgeted revenues and expenditures.

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Effective Date	October 8, 2019
Associated Policy	Policy III.3001.E, Budget Preparation
Primary Owner	Vice Chancellor, Fiscal Affairs
Secondary Owner	Director, Budget Control

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