



AP 6200 Budget Preparation

References:

NWCCU 2020 Standards 2.E.2

ORS 294.305 – 294.565

Oregon Department of Revenue “Local Budgeting Manual” (150-504-420)

OAR 150, Division 294

1. Budget Officer

The College’s Chief Financial Officer (CFO) shall be the College’s Budget Officer and is jointly responsible, with the President, for the preparation of the budget and for submission of the budget to the College District’s Budget Committee, the Board of Education (Board) and to other agencies as may be required in accordance with Oregon Local Budget Law.

2. Budget Calendar

Each March the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

3. Budget Preparation

Each year the annual budget will be developed in a collaborative environment, support the institutional goals established by the Board, and be directly or indirectly linked to institutional planning efforts.

The College’s internal Budget Advisory Team (BAT), with representative membership from all employee groups, college divisions, Associated Student Government, is instrumental in the budget process. BAT actively collects input from the college community at large, researches, and makes recommendations to Senior Leadership Team regarding the budget.

4. Budget Presentation and adoption

- a. Proposed Budget – During the month of May, the College President and Budget Officer will present the Proposed Budget to the District Budget Committee. No formal action is required by the Committee on the Proposed Budget. Public comment will be available. Notice of the meeting and availability of public comment will be advertised in accordance with Local Budget Law prior to the meeting.



- b. Approved Budget – Prior to June 15th, the District Budget Committee has the opportunity to meet twice to discuss and recommend changes to the Proposed Budget. Formal action is required by the committee to approve the Budget and taxes to be imposed at or before the second meeting. Public comment will be available during these meetings. If the Budget Committee approves the Budget at the first meeting, the second meeting will be canceled. Notice of the budget hearings and availability of public comment will be advertised in accordance with Local Budget Law prior to the hearings.

- c. Adopted Budget – As prescribed by the Oregon Local Budget Law, the Board will approve resolutions adopting the Budget, setting appropriations and imposing the tax levy no later than June 30th. This budget reflects changes made by the District Budget Committee and provides the operational budget for the fiscal year of adoption. Notice of the approved budget, budget meeting, and availability of public comment will be advertised in accordance with Local Budget Law prior to the meeting.

Budget Filing and Levy Certified – As prescribed by the Oregon Local Budget Law, the Budget Officer will submit the necessary paperwork to Jackson and Josephine Counties prior to July 15th.

Rescinds Procedure Number: AP-014

Approved: April 7, 2020