

**Finance and Administrative Services**

**AP 6200 BUDGET PREPARATION**

**References:**

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

The Chief Business Officer is responsible for the budget preparation process which includes establishing guidelines and timelines for the preparation of budgets. The budget preparation process at Palomar College includes, but is not limited to, the following:

- A statement of philosophy that includes that budget planning supports institutional goals and is linked to other institutional planning efforts.
- A budget calendar that includes presentation of the tentative and adopted budgets. The tentative budget shall be presented no later than July 1 (Title 5 Section 58305(a)), and the adopted budget no later than September 15 (Title 5 Section 58305(c)). A public hearing on the adopted budget shall be held on or before September 15 (Title 5 Section 58301).
- Submission of one copy of the adopted budget to the California Community Colleges Chancellor’s Office on or before September 30 (Title 5 Section 58305(d)).
- Budget development processes, including consultation with appropriate groups
- Criteria and institutional guidelines for the financial planning and budgeting.

The above deadline dates must be met unless an extension is granted by the California Community Colleges Chancellor’s Office under the authority of Title 5 Sections 58305 and 58306.

Office of Primary Responsibility: Finance and Administrative Services