

FINANCE AND ADMINISTRATIVE SERVICES

AP 6200 BUDGET PREPARATION

References:

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

The Vice President for Finance and Administrative Services 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 Governing Board shall approve a tentative budget no later than July 1 and the adopted budget no later than September 15. A public hearing on the adopted budget shall be held on or before September 15.
- On or before September 30, the District will complete the preparation of its adopted annual financial and budget report. The District will submit a copy of its adopted annual financial and budget report to the California Community Colleges Chancellor's Office on or before October 10.
- 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.

Office of Primary Responsibility: Finance and Administrative Services