



SAN DIEGO COMMUNITY COLLEGE DISTRICT

CITY COLLEGE • MESA COLLEGE • MIRAMAR COLLEGE • COLLEGE OF CONTINUING EDUCATION

Board Policy

Chapter 6 – Business and Financial Services

BP 6250 BUDGET MANAGEMENT

The Budget shall be managed in accordance with Title 5 and the California Community College Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District's unrestricted general reserves shall endeavor to be no less than the District's annual proposed general fund unrestricted operating expenditures of 16.67% as recommended by the Government Finance Officers Association and the California Community College Chancellor's Office. Revenues accruing to the District in excess of amounts budgeted shall be added to the District's reserve for contingencies. They are available for appropriation only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

Expenditures which exceed appropriations (budget overruns) are prohibited. It is the responsibility of the College Presidents and Vice Chancellors for their respective area to prevent budget overruns.

The Chancellor shall develop implementing procedures designed to monitor and control the expenditure of District funds.

Reference:

Title 5, Sections 58307, 58308

Adopted: 8/28/08

Revised: 8/31/23

(Replaces current SDCCD BP 6100)