



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Board of Trustees Policy

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

BP 6200 Budget Preparation

The Vice Chancellor of Business Services shall present to the Board of Trustees in June, a tentative budget for the ensuing fiscal year. The budget will be prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Development of the budget shall begin early in the calendar year in order to provide ample opportunities for the Board, faculty and staff to consider all relevant data, parameters and issues prior to Board adoption at a regularly scheduled meeting. The tentative budget shall be filed with the appropriate agencies on or before July 1 each year.

In accordance with Title 5 regulations, the tentative budget shall include estimated income and proposed expenditures in sufficient detail to permit comparisons between the proposed budget and the actual revenues and expenses in the current and prior years. The tentative budget shall also reflect the following:

- Adherence to principles of sound fiscal management.
- Allocation of resources to instructional and support programs consistent with the District's mission, goals and priorities.
- A balanced budget between resources and expenditures.
- General fund cash flow reserves shall be no less than 5%
- An unrestricted general fund reserve sufficient to provide for working capital, appropriate cash flow, state and local funding uncertainties and future emergencies the Board may declare.
- Current revenue and enrollment projections.
- Budget projections address long term goals and commitments.

Reference: Education Code Section 70902; Title 5, Sections 58301 et seq.; Government Code Section 7900

Adopted: August 28, 2008

See Administrative Procedures: AP 6200.1; AP 6200.2