



SAN DIEGO COMMUNITY COLLEGE DISTRICT

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

Administrative Procedure

Chapter 6-- Business and Financial Services

AP 6200 BUDGET PREPARATION

Guiding Principles

The main task of the annual budget is to meet the needs of students using the following guidelines:

1. District-wide plans, including the strategic plan, educational plan, facilities plan, and technology plan shall provide the foundation for budget development.
2. Current revenues should finance current expenditures and general contingency reserves.
3. Districtwide budget development shall be a decentralized process, thus allowing maximum input and participation in the budget development at the operating unit level.
4. Operating units shall be responsible for preparing each unit's operational budgets.
5. Budget development and planning should be viewed as a year-round activity that includes multi-year forecasts.
6. The District's fiscal planning shall provide for contingencies and reserves as required by law, District policy, and sound fiscal management.

Budget Development Process

The Budget Planning and Development Council shall be entrusted with the task of reviewing and making recommendations to the chancellor on districtwide budget and planning issues. The Budget Planning and Development Council is one of six Governance Councils in the first tier of the districtwide participatory governance structure. This council shall be comprised of representatives from student leadership, faculty, classified professionals, and administration.

Budget Development Calendar

July 1: The tentative budget shall be presented no later than July 1.

September 15: The final budget shall be presented no later than September 15. A public hearing on the budget shall be held on or before September 15. At the public hearing, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.

September 30: The adopted budget shall be submitted to the California Community College Chancellor's Office on or before September 30.

October 10: The annual 311 Report shall be submitted to the California Community College Chancellor's Office on or before October 10.

Budget Development Process Manual

The Executive Business Officer shall, in consultation with the Budget Planning and Development Council, create, maintain and disseminate a Budget Development Process Manual that shall, at a minimum, include:

- Methodology for calculating the annual budget allocation to support Associated Student Organizations at District colleges and Continuing Education
- Process and methodology for determining budget allocations for minor improvement projects at District campuses.
- Process and methodology for developing revenue and expense projections
- Preparation of budget book including minimum content standards, and basic format
- Delineation of responsibilities between campuses and district in budget preparation tasks

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

Date Approved: September 18, 2023

(This is a new procedure; Replaces AP 6200.1 – 6200.6)