



## **BP 6200      BUDGET PREPARATION**

### **References:**

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

Each year, the Superintendent/President shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual and Board Policy. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's mission and institutional planning priorities.
- Development of the budget will comply with Board Policies including participatory governance review per BP 2510 Participation in Local Governance and Decision-Making.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by February of each year that includes dates for presentation of the tentative budget, required public hearing(s), relevant Board meetings, and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- The District's annual budget assumptions will be based on best reasonable estimates of actual revenues and expenditures and take into consideration the potential impacts of any major changes in revenues or expenditures reasonably anticipated during the budget year.
- Changes in the budget assumptions upon which the budget was based shall be reported to the Board in a timely manner during the fiscal year.

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**Date Adopted:** March 26, 2015

*(Replaces current SBCC Policy 6200)*

**Legal Reference Update #25:** November 2014