SAN FRANCISCO COMMUNITY COLLEGE DISTRICT
POLICY MANUAL

Title: BUDGET PREPARATION AND FISCALACCOUNTABILITY	Number: BP 8.01
Legal Authority: California Education Code Sections: 70902, 84740 etseq; Title 5, CCR, Sections 58300 eseq.	CCLC Number: BP 6200

The preparation and publication of an annual budget of all District funds shall be consistent with existing law and in accordance with a District budget calendar for review, tentative adoption, and final adoption. "Budget" includes any tentative, proposed, or final budget required by law.

The Chancellor, or other designee, shall prepare and submit to the Board such reports showing the financial and budgetary condition of the District, including outstanding obligations, as required by law and as necessary to apprise the Board of fiscal circumstances affecting policy decisions.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by January of each year that includes dates for presentation of the Preliminary Budget no later than May, Tear ludes no later