



Board Policy

Chapter 6 – Business & Fiscal Affairs

BP 6200 BUDGET PREPARATION

The Board of Trustees is responsible for the control of all the funds of the District and accepts responsibility to direct the use of these funds through an annual budget process. The Superintendent/President shall annually present to the Board of Trustees a budget calendar, a tentative budget, and a final adopted budget prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The budgets should indicate beginning balances, estimated revenues, anticipated expenditures, and proposed ending balances and include a narrative summary for the next fiscal year in accordance with state law. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

Also see AR 6200 Budget Preparation, BP/AR 3250 Budget Management, BP/AR 6300 Fiscal Management, BP/AR 6305 Reserves, AR 6310 Accounting, and AR 6315 Warrants.

References:

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

Adopted: August 7, 2000

Revised: December 4, 2018

(Replaces SMC BP 6110)