SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

ADMINISTRATIVE PROCEDURE **6200**

BUDGET MANAGEMENT

A. Budget Calendar

Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

B. Budget Directives

Each February the Board will give direction for budget development to include:

1. Reaffirmation or change in mission;

2. Resource allocation (set level of Reserve for Contingency, Workers' Compensation Reserve, any special project reserve, etc.);

3. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;

4. Preliminary establishment of base budget for the District and each site.

C. Budget Preparation

1. Prior to March 1 information will be provided to Responsibility Center Managers that will include the status of current expenditures, state and county estimates of revenues, site "base budget" allocations, and targets for increases or decreases.

2. Each college and the central services offices will prepare a site budget through the Responsibility Center Managers using the information provided. Each President may provide additional directions or forms for site budget development to complement these general procedures.

3. Each college will work with the Chief Business Officer in analyzing class offerings as they apply to the development of both revenue and expenditure plans.

4. The aggregate site budget shall be submitted to the Chief Business Officer in the prescribed format. Each President will certify that the site budget has met the Board-approved budget development guidelines. All budget amounts will be rounded to the nearest dollar.

D. Budget Consolidation

The Controller's Office will:

1. Check forms for compliance with instructions;

2. Check mathematical accuracy;

3. Ensure that the aggregate of the budgets submitted is within the site allocation; and

4. Enter the data into the computer and provide each site a copy of the budget for review.

E. Budget Presentation and Adoption

1. Preliminary Budget

   a. No later than the May Board meeting the Chief Business Officer will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.

   b. Between the time that the Preliminary Budget is developed and the Final Budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.

2. Tentative Budget

   No later than July 1 the Board will adopt a Tentative Budget. This budget will reflect changes made to the Preliminary Budget.

3. Final Budget

   Prior to the state-prescribed date, the Board will adopt a final budget for the District that reflects changes made to the Tentative Budget and provides the operational budget base for the District for the fiscal year of adoption.

F. Budget Control

It is the responsibility of each Responsibility Center Manager to control the budget(s) within his/her assignment. The Controller's Office will provide a monthly budget report and assistance in budget analysis and management as required.

APPROVED: 6/9/94