

San Bernardino Community College District

Budget Allocation Model

Guiding Principles

FINAL DRAFT 5/23/10

1. The budget model will be transparent, easily understood and easy to apply.
2. All FTES is funded as a base allocation.
3. All revenue is accounted for and is part of the allocation model.
4. All revenue earned by the colleges shall be distributed to the colleges less "assessments" for the District Office costs, District-Wide costs, reserve funds and other assessments as necessary (SERP for example).
5. The campus administration is responsible for maintaining a balanced budget.
6. Budgetary savings will be retained at the site level.
7. Campuses that run a deficit will be required to repay that deficit over the next three fiscal years.
8. The allocation model will be reviewed annually by the District-Wide Budget Committee and changes recommended as needed.
9. Each site will be responsible for establishing a line-item budget based on the allocation model, using the established budget development processes for each site.
10. Each site will provide a Program Review Fund annually to make funding available for the highest priority needs based on Program Review. The Program Review Fund may be created from new funds or a reallocation of existing funds.