

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Timothy L. Oliver, Interim Vice Chancellor, Fiscal Services
PREPARED BY: Jose F. Torres, Director of Fiscal Services
DATE: November 13, 2014
SUBJECT: Consideration of Approval of Budget Calendar for 2015-16

RECOMMENDATION

It is recommended that the Board of Trustees adopt the attached Budget Calendar.

OVERVIEW

District Administrative Procedure 6200 requires that the Board adopt a budget development calendar every January that identifies activities and sets dates for each step in the budget development process. The purpose of a Budget Calendar is to provide the timelines necessary for discussion and adoption of the District budget. This year the Budget Calendar is being presented in November in order to allow more time in the budgeting process.

ANALYSIS

The Fiscal Year 2015-2016 budget calendar is presented to the Board of Trustees for approval.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



Fiscal Year 2015-16 Budget Calendar

Tentative Date	Item	Responsible
November 2014	Budget calendar to Board of Trustees for adoption. Reaffirmation of budget directives from Board of Trustees. <i>(AP 6200: Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.)</i>	Business & Fiscal Services Board of Trustees
January 2015	Recommendations for projected funds and tentative distribution to campuses are developed by District Budget Committee for Chancellor's Cabinet. <i>(AP 6200: 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.)</i>	Business & Fiscal Services District Budget Committee
February 2015	Projected funds for fiscal year and tentative distribution to campuses determined at Chancellor's Cabinet. <i>(AP 6200: 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.)</i>	Business & Fiscal Services Chancellor's Cabinet
February 24, 2015	Prior and current year line budgets, instruction packet, and due dates are forwarded to Campus Presidents and Chancellor for distribution to responsibility centers.	Business & Fiscal Services
February 25, 2015 to March 26, 2015	Campus budget processes determine priorities and reallocation of funds; responsibility center managers prepare budget forms for submittal to District.	College Presidents College VPs Business & Fiscal Services Responsibility Managers
March 27, 2015	Development Budget reports to establish Preliminary Budget due at District.	College Presidents
April 2015	District Budget Committee reviews Preliminary Budget and develops recommended adjustments, if any, for Chancellor's Cabinet.	Business & Fiscal Services District Budget Committee
April 2015	Chancellor's Cabinet is updated on status of Preliminary Budget. Reviews recommended adjustments as necessary.	Business & Fiscal Services Chancellor's Cabinet
May 2015	Board is updated on status of budget process and receives Preliminary Budget (no formal action required). <i>(AP 6200: 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.)</i>	Business & Fiscal Services Board of Trustees

Fiscal Year 2015-16 Budget Calendar

Tentative Date	Item	Responsible
June 2015	Tentative Budget is presented to the District Budget Committee and the Board of Trustees. <i>(AP 6200: Tentative Budget – No later than July 1 the Board will adopt a Tentative Budget. This budget will reflect changes made to the Preliminary Budget.)</i>	Business & Fiscal Services District Budget Committee Board of Trustees
July 2015	Draft of Final Budget discussed at District Budget Committee meeting. Final recommendations, if any, are made from District Budget Committee to Chancellor's Cabinet. <i>(AP 6200: 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.)</i>	Business & Fiscal Services
August 5, 2015	Review of Tentative Budget and development of Final Budget. Changes made based on internal discussion, Budget Committee recommendations, and changes in State financial picture.	Business & Fiscal Services Chancellor's Cabinet
August 19, 2015	Draft of Final Budget discussed at Chancellor's Cabinet.	Business & Fiscal Services Chancellor's Cabinet
September 10, 2015	Public Hearing and adoption of FY 2015-16 Final Budget by Board of Trustees. <i>(Budget and Accounting Manual (BAM): Public Hearing and Final Budget Adoption must be completed on or before September 15.)</i>	Business & Fiscal Services Board of Trustees