

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose Torres, Executive Vice Chancellor
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: November 14, 2019
SUBJECT: Consideration of Approval to Adopt 2020-21 Budget Calendar

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 calendar prior to February 1 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 2020-21 budget calendar is presented to the Board of Trustees for approval.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



Fiscal Year 2020-21 Budget Calendar

Submitted for Board Approval November 14, 2019

[v.11.5.2019.p.1|3]

Date	Item	Responsible
November 2019	Budget calendar to Board of Trustees for adoption. <i>(AP 6200 Prior to February 1, the Board will adopt a budget calendar that identifies activities and sets dates for each step in the budget development process.)</i>	Business & Fiscal Services Board of Trustees
December 2019 to January 2020	District office development budget processes continue.	Business & Fiscal Services District Budget Committee
January 2020	Receive budget directives from Board of Trustees. <i>(AP 6200: Prior to March 1, 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 budget allocations for the colleges, district office, and other sites.)</i>	Business & Fiscal Services Board of Trustees
January - February 2020	Recommendations for projected funds and tentative distribution to campuses are developed by District Budget Committee for Chancellor's Cabinet.	Business & Fiscal Services District Budget Committee
February 2020	Projected funds and assessments 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



Fiscal Year 2020-21 Budget Calendar

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Date	Item	Responsible
February 2020	Prior and current year line budgets, instructions, and due dates are forwarded to Campus Presidents and Chancellor for distribution to responsibility centers.	Business & Fiscal Services
February - March 2020	Campus budget processes determine priorities and reallocation of funds; responsibility center managers prepare budget forms for submittal to District.	College Presidents & VPs Business & Fiscal Services Responsibility Managers
March 2020	Development Budget reports to establish Preliminary Budget due at District.	College Presidents
April 2020	District Budget Committee reviews Preliminary Budget and develops recommended adjustments, if any, for Chancellor's Cabinet.	Business & Fiscal Services District Budget Committee
April 2020	Chancellor's Cabinet is updated on status of Preliminary Budget. Reviews recommended adjustments as necessary.	Business & Fiscal Services Chancellor's Cabinet
May 2020	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 May of each year the Vice Chancellor of Business & Fiscal Services will present the preliminary budget to the Board. No formal action is required by the Board on the preliminary budget.)</i>	Business & Fiscal Services Board of Trustees
June 2020	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



Fiscal Year 2020-21 Budget Calendar

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Date	Item	Responsible
July 2020	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 SBCCD that reflects changes made to the Tentative Budget and provides the operational budget base for the District for the fiscal year.)</i>	Business & Fiscal Services
August 2020	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 2020	Draft of Final Budget discussed at Chancellor's Cabinet.	Business & Fiscal Services Chancellor's Cabinet
August 2020	Board Study session to review Final Budget.	Business & Fiscal Services Board of Trustees
September 2020	Public Hearing and adoption of 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