

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor, and
Dr. Nathan Gonzales, Trustee, Board Finance Committee Chair

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services

DATE: December 13, 2024

SUBJECT: Consideration of Approval to Adopt 2025-26 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 each year.

ANALYSIS

The attached Fiscal Year 2025-26 calendar identifies activities and sets dates for each step in the budget development process. The purpose of the document is to provide the timelines necessary to develop the District's annual budget and long-range financial forecast.

The budget cycle and calendar were reviewed at the District Budget Advisory Committee meeting in October and by the Board Finance Committee in November. The Board Finance Committee recommended the 2025-26 Budget Calendar be forwarded to the full Board for approval in December.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This is an information item and does not have any direct financial implications.





Fiscal Year 2025-26 Budget Calendar

Submitted for Board Approval December 13, 2024

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Date	Task	Responsibility
November to December 2024	Draft budget calendar and draft budget directives to District Budget Advisory Committee and Board Finance Committee for review.	Fiscal Services District Budget Advisory Committee Board Finance Committee
December 2024	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>	Fiscal Services Board of Trustees
December 2024 to January 2025	Budget directives submitted to the full Board for first read. <i>(AP 6200: Budget planning supports institutional goals and is linked to strategic plans and other institutional planning efforts. The Board of Trustees will update its budget directives annually prior to March 1.)</i>	Fiscal Services Board of Trustees
December 2024 to January 2025	DSO ¹ Budget Managers develop unrestricted general fund budgets, allowing for determination of shared costs.	Fiscal Services DSO Responsibility Center Managers
February 2025	Budget directives received from the Board of Trustees (prior to March 1), after second read and final approval.	Fiscal Services Board of Trustees
February 2025	District Budget Advisory Committee reviews DSO unrestricted general fund budget with feedback provided to Chancellor's Council and Cabinet.	Fiscal Services District Budget Advisory Committee Chancellors Council and Cabinet

¹ DSO – District Support Operations



Fiscal Year 2025-26 Budget Calendar

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Date	Task	Responsibility
February 2025	Projected funds and shared costs 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 Budget 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>	Fiscal Services Chancellor's Cabinet
March 2025	Campus unrestricted general fund development budgets due in Questica. ²	College VPs of Administrative Services Budget Managers
April 2025	All remaining fund budgets due in Questica.	College VPs of Administrative Services Budget Managers
April to May 2025	District Budget Advisory Committee reviews Tentative Budget and provides feedback to Chancellor's Council and Cabinet.	Fiscal Services District Budget Advisory Committee Chancellor's Council and Cabinet
May 2025	Board is updated on status of budget process and receives Tentative Budget presentation (no formal action required). <i>(AP 6200: Preliminary Budget – a. No later than May of each year ...Fiscal Services will present the preliminary budget to the Board. No formal action is required.)</i>	Fiscal Services Board of Trustees
June 2025	Board of Trustees reviews/adopts Tentative Budget.	Fiscal Services Board of Trustees

² Questica – SBCCD budget software.



Fiscal Year 2025-26 Budget Calendar

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Date	Task	Responsibility
August 2025	Draft of Final Budget discussed at District Budget Advisory Committee meeting with feedback to Chancellor's Council and 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>	Fiscal Services District Budget Advisory Committee Chancellor's Council and Cabinet
August 2025	Review of Tentative Budget and development of Final Budget. Changes made based on internal discussion, collegial recommendations, and changes in State financial picture.	Fiscal Services Chancellor's Council and Cabinet
August 2025	Board strategy session to review Final Budget.	Fiscal Services Board of Trustees
September 2025	Public Hearing and adoption of Final Budget by Board of Trustees. <i>(Budget and Accounting Manual: Public Hearing and Final Budget Adoption must be completed on or before September 15.)</i>	Fiscal Services Board of Trustees