



COUNTY OF SAN BERNARDINO
STANDARD PRACTICE

NO 6-1.10

ISSUE 9/99

by Sarah Moore

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EFFECTIVE 7/94

DEPARTMENT

BEHAVIORAL HEALTH

SUBJECT

BUDGET DEVELOPMENT & CHANGES

APPROVED


Rudy Lopez, Director

I. PURPOSE:

To define the responsibility and procedures in the development and maintenance of the budget for the Department of Behavioral Health (DBH).

II. BUDGET CYCLE:

Although exact dates will vary from year to year, following is the calendar of events relating to the budget:

1. In January, the County Administrative Officer (CAO) requests a preliminary estimate of expenditure needs and potential revenue increases for the next fiscal year. Specific instructions and forms are also provided at that time. Internally, the fiscal unit begins to meet with program managers, deputy directors and the director to compile the program budgets.
2. In March, the CAO issues budget instructions and deadlines along with the electronic files and forms to prepare the next fiscal year's budget.
3. In early April, the fiscal unit submits the budget to the CAO.
4. In late June, the Board of Supervisors adopts the final budget.

III. INTERNAL BUDGET RESPONSIBILITY:

The budget submitted to the Board of Supervisors is a summary of the Department's totals. Internally, the Department breaks down the budget into greater detail. Each cost center (or pay center) is given a budget. For example, Computer Services, Research and Evaluation, and the Phoenix clinic, each have their own budget. In addition, the Department further divides the budget into object codes (sometimes called line items) within each cost center. For instance, the office expense object code for the Phoenix clinic may have a budget of \$5,000 for the year.

IV. BUDGET CHANGE REQUEST FORMS:

Management uses the budget to monitor operations. Whenever actual results differ significantly from the budget, managers try to determine the cause of the variance. If a manager finds that the expenditure was budgeted under a different object code or cost center, he can request a budget transfer to correct the problem.

To process a budget transfer, follow these steps:

1. Complete the "*Budget Change Request Form*" (See Attachment 1). Please remember to include the effective date and fully describe the transaction. (You may copy the form in this SPM or obtain an electronic file from Fiscal Services).
2. Attach supporting documentation. The documents to be included with the "*Budget Change Request Form*" will depend upon the type of transfer.
 - ✓ Personnel - Staffing changes should include a copy of the "*Employee Intra-Department Transfer Form*." DBH Payroll must also be notified of all staffing changes. (Note that the "*Budget Change Request Form*" is not a mechanism for making changes to the DBH payroll database).
 - ✓ Equipment - Budget transfers to cover the purchase of equipment may require the completion of the "*Request for Purchase of Unbudgeted Fixed Assets*." Currently, the CAO has defined equipment as any single item greater than \$5,000. For more information about ordering unbudgeted equipment, see SPM 4-2.10.
 - ✓ Contract Amendment - Include a copy of the revised schedule "A" when adjusting the budget for contract amendments.

In addition to these forms, managers may attach any supporting documentation they deem helpful.

3. Obtain approvals. The budget transfer must be signed by the program manager, deputy director(s), and director. If the request involves a transfer between regions, both program managers must sign.
4. Forward the form to the fiscal unit for processing. A representative from the fiscal unit will verify that the request has been properly approved and enter the budget transfer into the system. Fiscal services file the completed "*Budget Change Request Form*"; managers may obtain a copy upon request.

06-1-10 DOC

Department of Behavioral Health Budget Change Request Form

For Fiscal Use:
Log # _____
Entered _____

Fiscal Year: 1999/2000

Effective Date of Transfer.

Position #	Center	Center Name	Object Code	Object Description	Position	Amount
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						\$ -

* Position number and name are only required for staffing changes.

Please describe the transaction and attach supporting documentation.

APPROVALS

Program Manager(s) _____ / / _____ / /

Deputy Director(s) _____ / / _____ / /

Director _____ / / _____ / /

See SPM for directions on how to complete this form, or contact the fiscal unit