San Mateo County Community College District

January 28, 2015

BOARD REPORT NO. 15-1-3CA

TO: Members of the Board of Trustees

FROM: Ron Galatolo, Chancellor

PREPARED BY: Kathy Blackwood, Executive Vice Chancellor, 358-6869

APPROVAL OF 2015-16 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2015-16 requires formulation of a budget calendar. Included in the 2015-16 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Participatory Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2015-16 on September 9, 2015.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2015-16 Integrated District Budget Planning Calendar.

Integrated District Budget Planning Calendar, 2015-16

Date	Campus & District Review/Action	Committee for Budget and Finance Consultation	Board Review/Action
September 2014	Colleges Finalize Spring 2015 Schedule of Classes		
September	College Budget and Planning committees convene • Review priorities, budget goals for current year and accomplishments from past year	District Committee on Budget and Finance convenes	
September - October	Develop program plans and discuss strategies for 15-16 Review external audit reports and audit findings	Discuss and refine new Resource allocation model	
October - November	College Budget and Planning committees • Develop college budget goals for 2015-2016 • Review District prelim resource allocation Faculty Obligation Number report due to the State	Discuss and approve new Resource allocation model College/site presentations of allocation model	
October – December	College Budget and Planning committees • Submit hiring priorities • Committees submit tentative recommendation for 2015-16 that includes number of positions to be funded	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January 9	Governor's 2015-16 Budget Proposal		
January – February	College Budget and Planning committees • Review 2014-15 expenditures	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2015-16 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2015-16 Budget Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities Presentation of prior year external audit reports and audit findings
January – February	Chancellor's Council • Discussions of budget strategies and allocations	Continuing discussion of District revenue and expenditure options	Board retreat – Review of preliminary District revenue assumptions and expenditure plans Board is updated on new resource allocation model discussions and presentations

Date	Campus & District Review/Action	Committee for Budget and Finance Consultation	Board Review/Action
January/ February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Colleges Finalize Summer Session 2015 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans	District Participatory Governance Council approves new resource allocation. Board policy discussions/decision regarding budget adjustments
February	"P1" First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet	Review of 2014-15 Mid-Year Budget Report	Approval of 2014-15 Mid-Year Budget Report
March - May	Departments submit budget requests for 2015-16 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2015 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2015-16 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2015-16 Colleges ongoing review of position control		
March – April	College Budget and Planning committees • Preliminary current year 2014-15 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget Board Goals for 2015-2016
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DPGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
May	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.	Review of Fiscal Management Self-Assessment Checklist	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2015-16 Tentative Budget	
June 24			Adoption of 2015-16 Tentative Budget and 2015-16 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	

Date	Campus & District Review/Action	Committee for Budget and Finance Consultation	Board Review/Action
June-August	Final adjustments to budget are made.	Committee is updated throughout the summer on major budget changes	
June-July	Enactment of 2015-16 State Budget		
July	County finalizes tax increases for 2015-16		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2014-15 books are closed. District Office completes budget input and prepares Final Budget document		
September 2015			Public hearing and Adoption of 2015-16 Final Budget