

**BOARD REPORT NO. 11-1-1CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor  
PREPARED BY: Kathy Blackwood, Executive Vice Chancellor, 358-6869

**APPROVAL OF 2016-17 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR**

The budget development process for 2016-17 requires formulation of a budget calendar. Included in the 2016-17 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 2016-17 on September 14, 2016.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2016-17 Integrated District Budget Planning Calendar.

## Integrated District Budget Planning Calendar, 2016-17

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2015	Colleges Finalize Spring 2016 Schedule of Classes		
September	College Budget and Planning committees convene <ul style="list-style-type: none"> <li>• Review priorities, budget goals for current year and accomplishments from past year</li> </ul>	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 Resource allocation model	
October - November	College Budget and Planning committees <ul style="list-style-type: none"> <li>• Develop college budget goals for 2016-2017</li> <li>• Review District prelim resource allocation</li> </ul> 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 <ul style="list-style-type: none"> <li>• Submit hiring priorities</li> <li>• Committees submit tentative recommendation for 2016-17 that includes number of positions to be funded</li> </ul>	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January 7	Governor's 2016-17 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> <li>• Review 2015-16 expenditures</li> </ul>	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2016-17 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2016-17 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 <ul style="list-style-type: none"> <li>• Discussions of budget strategies and allocations</li> </ul>	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

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January/ February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Colleges Finalize Summer Session 2016 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 2015-16 Mid-Year Budget Report	Approval of 2015-16 Mid-Year Budget Report
March - May	Departments submit budget requests for 2016-17 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2016 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2016-17 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2016-17 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> <li>Preliminary current year 2015-16 ending balance estimates</li> </ul> Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget  Board Goals for 2016-2017
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 2016-17 Tentative Budget	
June 22			Adoption of 2016-17 Tentative Budget and 2016-17 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	

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June-August	Final adjustments to budget are made.	Committee is updated throughout the summer on major budget changes	
June-July	Enactment of 2016-17 State Budget		
July	County finalizes tax increases for 2016-17		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2015-16 books are closed. District Office completes budget input and prepares Final Budget document		
September 2016			Public hearing and Adoption of 2016-17 Final Budget