

**San Francisco Community College District
Annual Budget Development Calendar
REVISED – January 23, 2024**

November	1 st Quarter 311-Q due to State Chancellor’s Office by November 15 th . 311-Q reviewed at Board Subcommittee and Stated Meetings. Budget Committee receives briefing on 311-Q.
November	PGC Budget Committee reviews 311 –Q Report. Full PGC Counsel reviews 311 – Q Report.
January	Governor’s Budget released by January 10. Finance to receive enrollment projections for the next fiscal year. Preliminary revenue and draft assumptions from Governor’s Budget reviewed with Board Subcommittee, Board, and Budget Committee. Budget prepares mid-year projections and department preliminary budget sheets.
February	Active positions rolled into budget module. Review of preliminary position budgets. Department prior and current line item Division Budget sheets issued, with instructions and due dates distributed to Vice Chancellors for distribution to managers with budget responsibility. 2 nd Quarter report due February 15 th . 311-Q reviewed at Board Subcommittee and Stated Meeting. Budget Committee receives briefing on 311-Q.
February	PGC Budget Committee review mid-year projections and department preliminary budget sheets. PGC Budget Committee Review enrollment projections for the next upcoming year, Schedule C, First principal Apportionment (P1). Full PGC Counsel reviews mid-year projections and department preliminary budget sheets. PGC Counsel Review enrollment projections for the next upcoming year, Schedule C, First principal Apportionment (P1).
March	Roll over of non-salary budgets into budget module. Meet with Budget Managers to go over budget requirements for next fiscal year. Division budget sheets due at end of March.
March	PGC Budget Committee review non salary budgets. Full PGC Counsel reviews non salary budgets.
April	Review of Division Budget sheets and input into budget system. Position control worksheets are sent to the Vice Chancellors and Chancellor. Preliminary budget to be completed mid-April with review by Chancellor’s Cabinet, Budget Committee, and the Participatory Governance Committee in May.
April	PGC Budget Committee reviews preliminary budget. Full PGC Counsel reviews preliminary budget.
May	3 rd Quarter 311-Q due by May 15 th . May Revise presented by May 15 th with updates to preliminary budget based on May Revise adjustments. Tentative Budget and 311-Q reviewed at Board Subcommittee and Stated Meetings. Budget Committee and Participatory Governance Committee receives briefing on 311-Q and Preliminary Budget.

May	PGC Budget Committee reviews tentative budget and make a recommendation to full PGC Counsel. Full PGC Council reviews tentative budget.
June	Tentative Budget approved by June 15 th . Budget office presents end of year projections at Board Subcommittee and Stated meetings. Purchasing for next fiscal year open on June 15 th .
July	Year-end closing and establishment of actual ending balances. Review of prior-year impact on Tentative Budget and any necessary changes. Review of any adjustments at Board Subcommittee and Board meetings.
August	Adoption Budget draft prepared for review by Board Subcommittee and campus governance groups. Final review by Chancellor's Cabinet.
August	PGC Budget Committee reviews first review of the Adoption final draft budget and makes recommendation to full PGC Council. Full PGC Council reviews first review of the Adoption final draft budget and makes recommendation.
September	Public Hearing and adoption of Final Budget. File report with county and state agencies. Complete year-end process for annual audit.
September	PGC Budget Committee Training
October	Review of prior year actuals, enrollment, and other impacts to prior year budget. Submit all materials required for final audit. Completion and submission of the 311-Annual Financial Report by October 15 th . Submit 311-A to Board Subcommittee and Board for review at stated meetings.
October	PGC Budget Committee reviews of prior year actuals, enrollment, and other impacts to prior year budget. Submit all materials required for final audit. Completion and submission of the 311-Annual Financial Report by October 15 th . Submit 311-A to Board Subcommittee and Board for review at stated meetings.