
ANNUAL BUDGET DEVELOPMENT CALENDAR

(DRAFT until Adopted Budget)

November	<ul style="list-style-type: none">• 311-Q1 due to the State Chancellor's Office by November 15th.• 311-Q1 reviewed at the Board Committee of the Whole and the PGC Budget Committee.• PGC Budget representative presents the 311-Q1 to the PGC Counsel.
January	<ul style="list-style-type: none">• Governor releases Budget Proposal on or around January 10th.• The Joint Budget Analysis of the January Budget Proposal is presented to PGC Budget Committee, Board Committees and the full Board.
February	<ul style="list-style-type: none">• CCSF Office of Finance reviews preliminary position control and associated budgets.• CCSF Office of Finance issues non-personnel budget build-up sheets, with instructions and due dates to the Vice Chancellors for distribution to managers with budget responsibility.• CCSF Office of Finance staff meet with budget managers to review budget requirements for next fiscal year. Division budget sheets are due at the end of March.• 311-Q2 report due February 15th.• 311-Q2 reviewed at the Board Committee of the Whole and the PGC Budget Committee.• PGC Budget Committee representative presents the 311-Q2 to the PGC.• PGC Budget Committee reviews the current mid-year projections.• PGC Budget Committee/Enrollment Management Committee reviews in a joint meeting next year's enrollment projections.
March	<ul style="list-style-type: none">• CCSF Office of Finance presents preliminary Budget Assumptions.
April	<ul style="list-style-type: none">• Review of divisional non-personnel budget sheets and compile institutional resource needs.• Position control worksheets are sent to the Chancellor and Vice Chancellors for review and validation of permanent positions. Due back to CCSF Office of Finance by end of April.
May	<ul style="list-style-type: none">• 311-Q3 report due May 15th.• 311-Q3 reviewed at the Board Committees and the PGC Budget Committee.• PGC Budget Committee representative presents the 311-Q3 to the PGC.

San Francisco Community College District – FY26 Tentative Budget

	<ul style="list-style-type: none">• Receive resource needs from the Program Review process to be included in the Tentative Budget.• Prepare draft Tentative Budget• Special meeting of PGC Budget Committee to review preliminary draft Tentative Budget.• CCSF Office of Finance presents preliminary draft Tentative Budget to the Board Committees.
June	<ul style="list-style-type: none">• Special meeting of PGC Budget Committee to review Tentative Budget.• CCSF Office of Finance conducts a budget workshop with the Board of Trustees.• State adopts budget by June 30.• Board approves the Tentative Budget at its June regular business meeting.• A representative of PGC Budget Committee presents the Tentative Budget Draft to the PGC.
July	<ul style="list-style-type: none">• CCSF Office of Finance presents preliminary year-end closing data to the PGC Budget Committee at special meeting.• Departmental non-personnel budget needs are updated as needed, then submitted to CCSF Office of Finance.
August	<ul style="list-style-type: none">• CCSF Office of Finance and PGC Budget Committee continue budget development/updates toward Adoption Budget.• Draft Adoption Budget presented for review by Chancellor's Cabinet, PGC Budget Committee, and Board Committees.• PGC Budget Committee representative presents the draft Adoption Budget and to the PGC.
September	<ul style="list-style-type: none">• Special meeting of PGC Budget Committee to review final draft of Adopted Budget.• Board of Trustees holds public hearing and approves Adopted Budget by September 15.
October	<ul style="list-style-type: none">• Finalize and submit the 311-Annual Financial Report by October 15th.• Present 311-A to PGC Budget Committee and Board Committees.