

## MERCED COMMUNITY COLLEGE DISTRICT 2018-19 BUDGET DEVELOPMENT CALENDAR

Approved by Board:  
Preliminary Budget

<b>OCTOBER 2017</b>	<ul style="list-style-type: none"> <li>• Resource Allocation process begins 2018-19.</li> <li>• President’s Cabinet reviews 2017-18 Augmentation Requests (future budget cycles it will occur in April).</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• 2018-19 Draft Budget Development Calendar.</li> <li>• 2016-17 Bookstore Financials.</li> <li>• Determine training needs for April 2017 Budget Committee meeting.</li> <li>• 2016-17 expenditures of Life Cycle, Capital and Scheduled Maintenance funding (future years in October).</li> </ul>
<b>NOVEMBER 2017</b>	<ul style="list-style-type: none"> <li>• <b>2016-17 Bookstore Financials presented to Board of Trustees.</b></li> <li>• 2016-17 Draft Audit presentation Board Audit Committee.</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• 2018-19 Final Budget Development Calendar.</li> <li>• First Quarter Financial report 311Q.</li> <li>• Annual 311.</li> <li>• Budget 101 Training (special meeting).</li> <li>• 2017-18 Budget Augmentations approved by Cabinet.</li> </ul>
<b>DECEMBER 2017</b>	<ul style="list-style-type: none"> <li>• <b>2018-19 Budget Development Calendar presented to Board of Trustees.</b></li> <li>• <b>First Quarter Financial Report 311Q presented to Board of Trustees.</b></li> <li>• <b>2016-17 Auditor’s Report presented to Board of Trustees. (may be deferred to January depending on schedule)</b></li> <li>• Budget Committee provided link to 2016-2017 Auditor’s Report following board meeting. (detail review at January Budget Committee meeting)</li> <li>• Academic Senate completes faculty hiring prioritization process.</li> </ul>
<b>JANUARY 2018</b>	<ul style="list-style-type: none"> <li>• <b>2017-18 Scheduled Maintenance Projects presented to Board of Trustees.</b></li> <li>• Representatives from constituent groups are invited to attend the Governor’s State Budget Workshop.</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• Governor’s 2018-19 State budget proposal (may be deferred to February depending on date of meeting vs date proposal received).</li> <li>• Scheduled Maintenance Projects 2017-18 (if applicable).</li> <li>• Vice President Administrative Services and Director Business &amp; Fiscal Services present training activity or forum on campus if necessary.</li> <li>•</li> </ul>
<b>FEBRUARY 2018</b>	<ul style="list-style-type: none"> <li>• <b>2018-19 Governor’s Proposed Budget presented to Board of Trustees.</b></li> <li>• 2018-19 Governor’s Proposed Budget presented to Educational Master Planning Committee (EMPC) (may be deferred to March, depending on when Budget Committee receives information).</li> <li>• Preliminary Budget Position Control Sheets, Budget Worksheets, staffing augmentation form and instructions distributed to Budget Managers. (Business Services).</li> <li>• Develop the 2018-19 revenue and expenditure assumptions and projections based on the Governor’s Proposed budget.</li> <li>    <u>Budget Committee Reviews:</u></li> <li>• Second Quarter Financial Report 311Q.</li> </ul>

<b>MARCH 2018</b>	<ul style="list-style-type: none"> <li>• <b>Second Quarter Financial Report 311Q presented to Board of Trustees.</b></li> <li>• Staffing augmentation requests to Cabinet for prioritization.</li> <li>• Vice President Administrative Services and Director Business &amp; Fiscal Services meet with Vice Presidents and Budget Managers to review unrestricted funds. Review will consist of changes for program review, adjustments for fixed costs, staffing and ideas for cost savings.</li> <li>• Transmit Preliminary Budget Worksheets, Position Control corrections/adjustments to Business Services. Staffing augmentations are held by vice presidents and reviewed in President's Cabinet.</li> <li>• President's Cabinet receives 2018-19 Preliminary General Fund Budget assumptions.</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Receives 2018-19 Preliminary General Fund Budget assumptions.</li> </ul>
<b>APRIL 2018</b>	<ul style="list-style-type: none"> <li>• <b>2018-19 Preliminary General Fund Budget revenue and expenditure assumptions presented to Board of Trustees.</b></li> </ul>
<b>Tentative Budget</b>	
<b>APRIL 2018</b>	<ul style="list-style-type: none"> <li>• Begin discussion of 2018-19 Planned Expenditures in President's Cabinet.</li> <li>• Tentative Budget Position Control Sheets, Budget Worksheets, and instructions distributed to Budget Managers. (Business Services).</li> <li>• President's Cabinet meet to review 2018-19 Resource Allocation lists and prioritizes 2018-19 staffing augmentation requests.</li> <li>• Schedule meetings by end of fiscal year for Vice President Administrative Services and Director Business &amp; Fiscal Services to meet with Vice President, Program Managers and categorical staff to review grant and categorical budgets.</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Budget Committee receives training and budget updates.</li> </ul>
<b>MAY 2018</b>	<ul style="list-style-type: none"> <li>• Governor's May Revise released.</li> <li>• Transmit Tentative Budget Worksheets and Position Control corrections/adjustments to Business Services.</li> <li>• President's Cabinet receives 2018-19 Tentative Budget.</li> <li>• EMPC receives 2018-19 Tentative Budget based on May Revise as informational item (may be invited to Budget Committee meeting).</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Third Quarter Financial Report 311Q.</li> <li>• 2018-19 Tentative Budget based on May Revise or most current budget information.</li> <li>• Retirement Board of Authority (RBOA) overview.</li> </ul>
<b>JUNE 2018</b>	<ul style="list-style-type: none"> <li>• <b>2018-19 Tentative Budget presented to Board of Trustees.</b></li> <li>• <b>Third Quarter Financial Report 311Q presented to Board of Trustees.</b></li> <li>• Legislature adopts the final state budget.</li> </ul>
<b>Final Budget</b>	
<b>JULY 2018</b>	<ul style="list-style-type: none"> <li>• Final Budget Position Control Sheets, Budget Worksheets, Budget Augmentation request form and instructions distributed to Budget Managers. (Business Services).</li> <li>• Transmit Final Budget Worksheets and Position Control corrections/adjustments to Business Services.</li> <li>• Budget augmentation requests are sent to Fiscal Services.</li> </ul>

<p style="text-align: center;">AUGUST 2018</p>	<ul style="list-style-type: none"> <li>• President’s Cabinet receives 2018-19 Budget.</li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Special Budget Committee meeting scheduled (invite members of EMPC): Review 2018-19 Final Budget to include assumptions, resource allocation, planned expenditures and approved augmentations.</li> <li>• Fourth Quarter Financial Report 311Q.</li> </ul>
<p style="text-align: center;">SEPTEMBER 2018</p>	<ul style="list-style-type: none"> <li>• <b>Board of Trustees presented 2018-19 Final Budget at public hearing and workshop.</b></li> <li>• <b>Board of Trustees presented GANN Appropriations Limit.</b></li> <li>• <b>Board of Trustees presented Fourth Quarter Financial Report 311Q.</b></li> </ul> <p><u>Budget Committee Reviews:</u></p> <ul style="list-style-type: none"> <li>• Budget Committee reviews responsibilities of Integrated Planning, Program Review and Shared Governance Handbooks.</li> <li>• Review 2018-19 Budget Committee meeting dates.</li> </ul>