July	August	September	October	November	December
■President Cabinet Retreat • Review and analyze prior year's budget performance. • Review and analyze SAC achievement of key performance indicators. • Funding of new and replacement positions. ■Management Review of Planning work Program Review. ■Revisions to Tentative Budget are made as needed – Prep for Adopted. ■RAR Priorities are re-analyzed. (STRATEGIC PLAN?)	■District and SAC Adopted Budget Assumptions are distributed for feedback. ■District and SAC Adopted Budget is completed. ■Planning & Budget Committee conducts an effectiveness evaluation of committee work. ■Fund 13 proposed expenditures processed and discussed. ■Scheduled Maintenance and 5 yr plan update – priority list created utilizing SAC (RAR) ■Instructional Equipment needs assessed as prioritized from RAR ■Final Portfolios due from previous year.	■Planning & Budget Committee meets • End of Year evaluation completed. • Prior FY Expenditure and Performance report. • SB361 Budget model evaluation plan is analyzed. ■Board adopts District budget. ■Analyze goals and objectives in Program Review . ■Replacement and new faculty requests submitted (RAR) ■Allocation of RAR funds validated after adopted budget is approved. ■Instructional and Administrative Program Review is launched. *Determine FON requirements for the following year.	■Resource Allocation Request forms are distributed to all Program areas. (3rd week of October.) • Requests tied to Div./Dept. intended outcomes. ■Faculty Priorities Committee meets. ■Deans meet to discuss faculty priority list created by Academic Senate and develop management faculty priority list using budget priorities criteria. ■Scheduled Maintenance Priorities forwarded to Facilities committee for review. ■SAC Budget priorities drafted and submitted to Planning & Budget committee for review/adoption. ■Post funded RARs for current Fiscal Year on the Planning and Budget website for campus review.	■Budget Performance quarterly report provided to SAC Cabinet and Planning and Budget committee. ■Program areas (unit/dept. level members) • Develop RAR's for units/depts. based on adopted budget priorities and intended outcomes. • Faculty Priorities list is established and presented to the SAC Cabinet.	■Program areas prioritize RARs ■Deans prepare "draft" division plans. ■Prioritized list of RARs are submitted by program areas to VPs and Administrative Services by 12/18.

January	February	March	April	May	June
■Area VPs Prioritize RARs in accordance with Planning & Budget established budgeting criteria → consultation with area managers to align with SLO materials. ■CBO evaluates current year budget performance – notify SAC Cabinet of assessment outcome. ■Cabinet forward recommendations related to the outcomes of the budget performance report to Planning & Budget for review & action if needed. ■Planning cycle for next academic year begins ■Gov. delivers budget proposal for following year.	■List of RARs sent to Planning and Budget for review Then made available to campus community for review. ■SAC cabinet discussion: Institutional priorities and effects on RARs. ■Budget Performance report presented to SAC College Council. ■Faculty and Deans continue discussion on budget implications resulting from department program reviews and division plans. ■Tentative budget assumptions for following year established by District and SAC. ■Budget Performance Quarterly Report to Cabinet and Planning & Budget.	■District and SAC tentative budget assumptions go to SAC Planning & Budget for review and comment. ■Funding categories will be assigned to the Prioritized RARs by CBO → sent to SAC Cabinet for prioritization. ■Management reviews draft funding categories prioritized by CBO. ■Final Portfolio drafts submitted to area VPs.	■SAC tentative budget is built utilizing budget criteria and tentative budget assumptions. (complete by 4/30/) ■50% law analysis takes place by CBO.	■SAC Tentative Budget is sent to Planning for review (Early May) ■Submit SAC Tentative Budget to District (3rd week in May) ■Budget memo is drafted and distributed to the campus community. ■Quarterly Budget Performance Report.	■Tentative budget available for SAC campus review. ■RSCCD Tentative Budget adopted by Board of Trustees. ■Management begins review of tentative budget.