

## Integrated District Budget Planning Calendar

Date	Campus & District Review / Action	District Fiscal Advisory Council	Board Review / Action
September	<p>Central Services:</p> <ul style="list-style-type: none"> <li>Submit Final Budget to the Board</li> </ul> <p>Adjustments made in Colleague to balance to Final Budget</p> <p>Colleges:</p> <ul style="list-style-type: none"> <li>Finalize Upcoming Spring Schedule of Classes</li> </ul> <p>Colleges:</p> <ul style="list-style-type: none"> <li>Submission of Faculty retirement notifications to be considered for replacement</li> </ul> <p>Resource Allocation Council &amp; College Council convene</p>	<p>Review CCFS-320 (FTES Report)</p>           <p>District Fiscal Advisory Council convenes</p>	<p>Public Hearing and adopt Final Budget</p>           <p>Board approves Final Budget</p>
October – November	<p>Central Services:</p> <ul style="list-style-type: none"> <li>Faculty Obligation Number due to the State</li> <li>Review draft external audit reports</li> <li>Review accomplishments from past year</li> </ul>	<p>Report out of Faculty Obligation Number submitted to the Chancellors office</p>          <p>Review Current Year Mid-Year Budget Report - 311 Q1</p>	<p>Acceptance of Current Year Mid-Year Budget Report - 311 Q1</p>
October – December	<p>Resource Allocation Council &amp; College Council:</p> <ul style="list-style-type: none"> <li>Review hiring priorities</li> <li>Submit tentative recommendations for next Fiscal Year that includes number of positions to be funded</li> <li>Begin identifying budget priorities</li> </ul> <p>Central Services:</p> <ul style="list-style-type: none"> <li>Begin identifying budget priorities</li> </ul>	<p>Review budget planning calendar</p> <p>Discuss:</p> <ul style="list-style-type: none"> <li>Budget strategies</li> <li>Budget development process</li> <li>Resource Allocation Model</li> </ul>	<p>Accept Prior Year external audit reports</p>
January	<b>Governor's Next Fiscal Year Budget Proposal</b>		
January	<p>"P1" First Principal Apportionment:</p> <ul style="list-style-type: none"> <li>Controller's Office certifies CCFS-320 (FTES Report)</li> </ul> <p>Update Preliminary RAM Information</p>	<p>Review CCFS-320 (FTES Report)</p>	
January – February	<p>Central Services:</p> <ul style="list-style-type: none"> <li>Report to District Council the Governor's Budget and how it will impact the district</li> <li>Update SCFF information in the RAM</li> <li>Establish budget assumptions:                             <ol style="list-style-type: none"> <li>Establish FTES Target</li> <li>Full-Time Faculty Obligation/Faculty Staffing</li> </ol> </li> </ul>	<p>Revise budget planning calendar, as appropriate</p> <p>Review and reassess Next Fiscal Year estimates impacted by Governor's Budget Proposal</p> <ul style="list-style-type: none"> <li>Discuss revenue and expenditure implications</li> </ul>	

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	3. COLA 4. Estimated Cost of Step-and-Column Adjustments 5. Estimated Energy Cost increase 6. General Fund Reserve 7. Categorical Funding/Restricted Funds 8. Other		
February           February (continued)	Colleges: <ul style="list-style-type: none"> <li>· Finalize Upcoming Summer Schedule of Classes</li> </ul> Central Services: <ul style="list-style-type: none"> <li>· Prior Year Recalc Apportionment received from State (final adjustments from prior year)</li> <li>· Permanent Employee Salary File updated and distributed to Colleges and Central Services Unit</li> <li>· Review of preliminary State and District revenue assumptions and implications</li> </ul>	Review of Current Year Mid-Year Budget Report 311 Q2  Review next Fiscal Year preliminary assumptions  Review of Governor's Proposed Budget	Review of Governor's Proposed Budget  Acceptance of Current Year Mid-Year Budget Report - 311 Q2
March	Colleges: <ul style="list-style-type: none"> <li>· Finalize Upcoming Fall Schedule of Classes</li> <li>· Re-evaluate Budget Priorities</li> <li>· Review District preliminary resource allocation model</li> <li>· Permanent Employee Salary File finalized and submitted to Central Services</li> </ul> Central Services: <ul style="list-style-type: none"> <li>· Establish Budget Priorities</li> <li>· Districtwide Budget Targets distributed to Colleges and Central Services.</li> </ul> Targets generally include: <ul style="list-style-type: none"> <li>· Prior Year Base Budget</li> <li>· Growth (based on district budget assumptions)</li> <li>· Step-and-Column costs</li> <li>· Encumbrances</li> <li>· Other (budget assumptions)</li> </ul>	Review preliminary RAM Calculations	
March – April	Central Services Budget Office: <ul style="list-style-type: none"> <li>· Review Institutional Costs</li> <li>· Estimated Benefit Cost increase</li> </ul> Colleges and Central Services: <ul style="list-style-type: none"> <li>· On-going review of position control</li> <li>· Submit Tentative Budget to Budget Office</li> </ul>		Receive budget updates, as needed
April	"P2" Second Principal Apportionment: <ul style="list-style-type: none"> <li>· Controller's Office certifies CCFS-320 (FTES Report)</li> </ul>	Review CCFS-320 (FTES Report)	

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Mid May	Governor's May Revise		
May	<ul style="list-style-type: none"> <li>· Review of Governor's May Revise</li> <li>· Site tentative budgets completed</li> </ul> Work begins on developing final budget  Central Services Budget Office: <ul style="list-style-type: none"> <li>· Prepare Fiscal Management Self-Assessment Checklist</li> <li>· Final Permanent Employee Salaries reconciled</li> </ul>	Review of Governor's May Revise  Review Current Year Mid-Year Budget Report - 311 Q3  Review Fiscal Management Self-Assessment Checklist  Review Institutional Costs to date	Receive Governor's May Revise Budget Update Acceptance of Current Year Mid-Year Budget Report - 311 Q3
June	Central Services: <ul style="list-style-type: none"> <li>· Completes Tentative Budget- book</li> <li>· Complete-GANN Limit Calculation</li> </ul>	Review Tentative Budget	Adopt Tentative Budget  Adopt the GANN Limit Calculation
6/30/2020	State Budget Adopted		
June-August	Adjustments to Final Budget		
July	Prior Year Annual Principal Apportionment: <ul style="list-style-type: none"> <li>· Controller's Office certifies CCFS-320 (FTES Report)</li> </ul>		
August	Legislative Trailer Bills State Budget Workshop		
August	Central Services: <ul style="list-style-type: none"> <li>· Close Current Year books</li> <li>· Completes Final Budget book</li> </ul>	Receive updates to any significant changes from Tentative Budget to Final Budget	