

BOARD REPORT NO. 18-1-7CA

TO: Members of the Board of Trustees
FROM: Ron Galatolo, Chancellor
PREPARED BY: Kathy Blackwood, Executive Vice Chancellor, 358-6869

APPROVAL OF 2018-19 INTEGRATED DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2018-19 requires formulation of a budget calendar. Included in the 2018-19 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Participatory Governance Council in matters relating to finance.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2018-19 in September 2018.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2018-19 Integrated District Budget Planning Calendar.

Integrated District Budget Planning Calendar, 2018-19

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2017	Colleges Finalize Spring 2018 Schedule of Classes		
September	College Budget and Planning committees convene <ul style="list-style-type: none"> • Review priorities, budget goals for current year and accomplishments from past year 	District Committee on Budget and Finance convenes	
September - October	Develop program plans and discuss strategies Review external audit reports and audit findings	Discuss Resource allocation model	
October - November	College Budget and Planning committees <ul style="list-style-type: none"> • Develop college budget goals for 2018-19 • Review District preliminary resource allocation Faculty Obligation Number report due to the State 	College/site presentations of allocation model	
October – December	College Budget and Planning committees <ul style="list-style-type: none"> • Submit hiring priorities • Committees submit tentative recommendation for 2018-19 that includes number of positions to be funded 	Review of Budget Calendar, discussion of budget strategies, new resource allocation, and budget development process	
January	“P1” First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
January 10	Governor’s 2018-19 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> • Review 2017-18 expenditures 	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2018-19 Governor’s Budget proposal and discussion of District revenue and expenditure implications (inform DPGC at its next meeting)	Approval of 2018-19 Budget Calendar, review of Governor’s Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities Presentation of prior year external audit reports and audit findings
January – February	Chancellor’s Council <ul style="list-style-type: none"> • Discussions of budget strategies and allocations 	Continuing discussion of District revenue and expenditure options	Board retreat (February 3) – Review of preliminary District revenue assumptions and expenditure plans as well as budget priorities

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January/ February	Ongoing State budget hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Colleges Finalize Summer Session 2018 Schedule of Classes	Review of preliminary 2018-19 District revenue assumptions and expenditure plans	District Participatory Governance Council receives budget updates. Board policy discussions/decision regarding budget adjustments
February	Discussion of budget priorities at Colleges and with Chancellor's Cabinet	Review of 2017-18 Mid-Year Budget Report	Approval of 2017-18 Mid-Year Budget Report
March - May	Departments submit budget requests for 2018-19 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2018 Schedule of Classes	Review of Board budget priorities and Districtwide allocations	Review/approval of 2018-19 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2018-19 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> Preliminary current year 2017-18 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget Board Goals for 2018-2019
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DPGC at its next meeting).	Governor's May Revise; budget priorities, goals and objectives.
May	Site Tentative Budgets completed. Work resumes developing final budget after tentative budget is loaded.	Review of Fiscal Management Self-Assessment Checklist	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2018-19 Tentative Budget	
June 28	Submit 2018-19 Tentative Budget		Adoption of 2018-19 Tentative Budget and 2018-19 Gann Limit
June	"P2" Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
June-August	Final adjustments to budget are made.	District Committee on Budget and Finance is updated throughout the	

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
		summer on major budget changes	
End of June	Enactment of 2018-19 State Budget		
July	County finalizes assessed values		
August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2017-18 books are closed. District Office completes budget input and prepares 2018-19 Final Budget document		
September 2018	Submit 2018-19 Final Budget		Public hearing and Adoption of 2018-19 Final Budget