

Integrated District Budget Planning Calendar, 2024-25

Date	Campus & District Review / Action	Committee on Budget and Finance Consultation	Board Review / Action
September 2023	Colleges: <ul style="list-style-type: none"> Finalize Spring 2024 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	Colleges: <ul style="list-style-type: none"> Develop program plans and discuss strategies 		
October – November	College Budget and Planning Committees: <ul style="list-style-type: none"> Develop college budget goals for 2024-25 Review District preliminary resource allocation District Office: <ul style="list-style-type: none"> Faculty Obligation Number due to the State Review draft external audit reports 		
October – December	College Budget and Planning Committees: <ul style="list-style-type: none"> Submit hiring priorities Submit tentative recommendations for 2024-25 that includes number of positions to be funded 	Review budget planning calendar Discuss: <ul style="list-style-type: none"> Budget strategies New resource allocation, if any Budget development process Resource Allocation Model 	District Financial Summary for Quarter Ending September 30 (November) First Quarter Auxiliary Operations (November) Accept 2022-23 Independent Audit Reports (December)
January 2024	2023-24 “P1” First Principal Apportionment:	Review P1 CCFS-320 (FTES Report)	Approve 2024-25 Integrated District Budget Planning Calendar

	<ul style="list-style-type: none"> Chief Financial Officer certifies P1 CCFS-320 (FTES Report) 		
January 10	Governor's 2024-25 Budget Proposal		
January – February	<p>College Budget and Planning Committees:</p> <ul style="list-style-type: none"> Review 2023-24 expenditures to date <p>Chancellor's Council:</p> <ul style="list-style-type: none"> Discuss budget strategies and allocations 	<p>Revise budget planning calendar, as appropriate</p> <p>Review and reassess 2024-25 estimates impacted by Governor's Budget Proposal</p> <ul style="list-style-type: none"> Discuss revenue and expenditure implications Inform District Participatory Governance Council 	
January - February	Ongoing State Budget Hearings Legislative Analyst's Office Review of Governor's Proposed Budget		
February	<p>Colleges:</p> <ul style="list-style-type: none"> Finalize Summer 2024 Schedule of Classes <p>2022-23 Recalc Apportionment received from State (final adjustments from prior year)</p>	<p>Review of 2023-24 Mid-Year Budget Report</p> <p>Presentation of Preliminary Resource Allocation Model</p> <p>Review of preliminary 2024-25 assumptions</p>	<p>Review of Governor's Proposed Budget</p> <p>Review of preliminary State and District revenue assumptions and implications</p> <p>Review of District expenditure plans and implications</p> <p>Discuss budget priorities</p> <p>Discuss program and operational priorities</p> <p>Acceptance of 2023-24 Mid-Year Budget Report</p> <p>Approval of Non-Resident Tuition for 2024-25</p>
March	<p>Colleges:</p> <ul style="list-style-type: none"> Finalize Fall 2024 Schedule of Classes 	<p>Review of Board 2024-25 budget priorities and district-wide allocations</p>	
March – April	<p>District Budget Officer:</p> <ul style="list-style-type: none"> Run preliminary position control report for 2024-25 		<p>Receive budget updates, as needed</p>

	<p>Colleges:</p> <ul style="list-style-type: none"> On-going review of position control Prepare for current year external audit <p>College Budget and Planning Committees:</p> <ul style="list-style-type: none"> Review preliminary 2023-24 ending balance estimates 		Review budget assumptions for 2024-25 Tentative Budget
March – May	<p>Departments:</p> <ul style="list-style-type: none"> Submit budget requests for 2024-25 to College Budget Committees <p>College Budget Committees:</p> <ul style="list-style-type: none"> Review departmental budget requests for 2024-25 		
April	<p>2023-24 “P2” Second Principal Apportionment:</p> <ul style="list-style-type: none"> Chief Financial Officer certifies P2 CCFS-320 (FTES Report) 	Review P2 CCFS-320 (FTES Report)	
Mid May	Governor’s May Revise		
May	<p>Review of Governor’s May Revise</p> <p>Site tentative budgets completed</p> <p>Work begins on developing final budget</p> <p>District Budget Officer / Chief Financial Officer:</p> <ul style="list-style-type: none"> Prepare Fiscal Management Self-Assessment Checklist 	<p>Review of Governor’s May Revise</p> <ul style="list-style-type: none"> Inform District Participatory Governance Council <p>Review Fiscal Management Self-Assessment Checklist</p> <p>Review 2024-25 Tentative Budget Resource Allocation</p>	<p>Receive Governor’s May Revise Budget Update</p> <p>District Financial Summary for Quarter Ending March 31</p> <p>Third Quarter Auxiliary Operations</p>
June	<p>District Budget Officer:</p> <ul style="list-style-type: none"> Completes 2024-25 Tentative Budget input and document Complete 2024-25 GANN Limit Calculation 	Receive 2024-25 Tentative Budget (via email)	<p>Adopt the 2024-25 Tentative Budget</p> <p>Adopt the 2024-25 GANN Limit Calculation</p> <p>Approval of Internal Borrowing Resolution</p>
June 30	State Budget Adopted		
June - August	Adjustments to 2024-25 Final Budget	Receive 2024-25 Final Budget Resource Allocation with	

		changes from 2024-25 Tentative Budget Resource Allocation Model noted/explained (via email)	
July	<p>2023-24 Annual Principal Apportionment:</p> <ul style="list-style-type: none"> Chief Financial Officer certifies PA CCFS-320 (FTES Report) <p>County:</p> <ul style="list-style-type: none"> Finalizes 2024-25 Assessed Valuation 		
August	Legislative Trailer Bills State Budget Workshop		
August	<p>District Office:</p> <ul style="list-style-type: none"> Close 2023-24 books Completes 2024-25 Final Budget input and document <p>2024-25 Advanced Apportionment received from State</p>		
September		Review PA CCFS-320 (FTES Report)	Public Hearing and adopt 2024-25 Final Budget