

**Integrated District Budget Planning Calendar, 2022-23**

<b>Date</b>	<b>Campus &amp; District Review / Action</b>	<b>Committee on Budget and Finance Consultation</b>	<b>Board Review / Action</b>
September 2021	Colleges: <ul style="list-style-type: none"> <li>• Finalize Spring 2022 Schedule of Classes</li> </ul>		
September	College Budget and Planning Committees convene: <ul style="list-style-type: none"> <li>• Review priorities, budget goals for current year and accomplishments from past year</li> </ul>	District Committee on Budget and Finance convenes	
September - October	Colleges: <ul style="list-style-type: none"> <li>• Develop program plans and discuss strategies</li> </ul>		
October – November	College Budget and Planning Committees: <ul style="list-style-type: none"> <li>• Develop college budget goals for 2022-23</li> <li>• Review District preliminary resource allocation</li> </ul> District Office: <ul style="list-style-type: none"> <li>• Faculty Obligation Number due to the State</li> <li>• Review draft external audit reports</li> </ul>		
October – December	College Budget and Planning Committees: <ul style="list-style-type: none"> <li>• Submit hiring priorities</li> <li>• Submit tentative recommendations for 2022-23 that includes number of positions to be funded</li> </ul>	Review budget planning calendar Discuss: <ul style="list-style-type: none"> <li>• Budget strategies</li> <li>• New resource allocation, if any</li> <li>• Budget development process</li> <li>• Resource Allocation Model</li> </ul>	District Financial Summary for Quarter Ending September 30  First Quarter Auxiliary Operations  Accept 2020-21 Independent Audit Reports
January 2022	2021-22 “P1” First Principal Apportionment:	Review P1 CCFS-320 (FTES Report)	Approve 2022-23 Integrated District Budget Planning Calendar

	<ul style="list-style-type: none"> <li>Chief Financial Officer certifies P1 CCFS-320 (FTES Report)</li> </ul>		
January 10	Governor's 2022-23 Budget Proposal		
January – February	<p>College Budget and Planning Committees:</p> <ul style="list-style-type: none"> <li>Review 2021-22 expenditures to date</li> </ul> <p>Chancellor's Council:</p> <ul style="list-style-type: none"> <li>Discuss budget strategies and allocations</li> </ul>	<p>Revise budget planning calendar, as appropriate</p> <p>Review and reassess 2022-23 estimates impacted by Governor's Budget Proposal</p> <ul style="list-style-type: none"> <li>Discuss revenue and expenditure implications</li> <li>Inform District Participatory Governance Council</li> </ul>	
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"> <li>Finalize Summer 2022 Schedule of Classes</li> </ul> <p>2020-21 Recalc Apportionment received from State (final adjustments from prior year)</p>	<p>Review of 2021-22 Mid-Year Budget Report</p> <p>Presentation of Preliminary Resource Allocation Model</p> <p>Review of preliminary 2022-23 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 2021-22 Mid-Year Budget Report</p> <p>Approval of Non-Resident Tuition for 2022-23</p>
March	<p>Colleges:</p> <ul style="list-style-type: none"> <li>Finalize Fall 2022 Schedule of Classes</li> </ul>	<p>Review of Board 2022-23 budget priorities and district-wide allocations</p>	
March – April	<p>District Budget Officer:</p> <ul style="list-style-type: none"> <li>Run preliminary position control report for 2022-23</li> </ul>		<p>Receive budget updates, as needed</p>

	<p>Colleges:</p> <ul style="list-style-type: none"> <li>On-going review of position control</li> <li>Prepare for current year external audit</li> </ul> <p>College Budget and Planning Committees:</p> <ul style="list-style-type: none"> <li>Review preliminary 2021-22 ending balance estimates</li> </ul>		Review budget assumptions for 2022-23 Tentative Budget
March – May	<p>Departments:</p> <ul style="list-style-type: none"> <li>Submit budget requests for 2022-23 to College Budget Committees</li> </ul> <p>College Budget Committees:</p> <ul style="list-style-type: none"> <li>Review departmental budget requests for 2022-23</li> </ul>		
April	<p>2021-22 “P2” Second Principal Apportionment:</p> <ul style="list-style-type: none"> <li>Chief Financial Officer certifies P2 CCFS-320 (FTES Report)</li> </ul>	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"> <li>Prepare Fiscal Management Self-Assessment Checklist</li> </ul>	<p>Review of Governor’s May Revise</p> <ul style="list-style-type: none"> <li>Inform District Participatory Governance Council</li> </ul> <p>Review Fiscal Management Self-Assessment Checklist</p> <p>Review 2022-23 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"> <li>Completes 2022-23 Tentative Budget input and document</li> <li>Complete 2022-23 GANN Limit Calculation</li> </ul>	Receive 2022-23 Tentative Budget (via email)	<p>Adopt the 2022-23 Tentative Budget</p> <p>Adopt the 2022-23 GANN Limit Calculation</p> <p>Approval of Internal Borrowing Resolution</p>
June 30	State Budget Adopted		
June-August	Adjustments to 2022-23 Final Budget	Receive 2022-23 Final Budget Resource Allocation with	

		changes from 2022-23 Tentative Budget Resource Allocation Model noted/explained (via email)	
July	<p>2021-22 Annual Principal Apportionment:</p> <ul style="list-style-type: none"> <li>• Chief Financial Officer certifies PA CCFS-320 (FTES Report)</li> </ul> <p>County:</p> <ul style="list-style-type: none"> <li>• Finalizes 2022-23 Assessed Valuation</li> </ul>		
August	Legislative Trailer Bills State Budget Workshop		
August	<p>District Office:</p> <ul style="list-style-type: none"> <li>• Close 2021-22 books</li> <li>• Completes 2022-23 Final Budget input and document</li> </ul> <p>2022-23 Advanced Apportionment received from State</p>		
September		Review PA CCFS-320 (FTES Report)	Public Hearing and adopt 2022-23 Final Budget