

**Integrated District Budget Planning Calendar, 2023-24**

<b>Date</b>	<b>Campus &amp; District Review / Action</b>	<b>Committee on Budget and Finance Consultation</b>	<b>Board Review / Action</b>
September 2022	Colleges: <ul style="list-style-type: none"> <li>Finalize Spring 2023 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 2023-24</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 2023-24 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
January 2023	2022-23 “P1” First Principal Apportionment:	Review P1 CCFS-320 (FTES Report)	Approve 2023-24 Integrated District Budget Planning Calendar

	<ul style="list-style-type: none"> <li>Chief Financial Officer certifies P1 CCFS-320 (FTES Report)</li> </ul>		Accept 2021-22 Independent Audit Reports
January 10	Governor's 2023-24 Budget Proposal		
January – February	<p>College Budget and Planning Committees:</p> <ul style="list-style-type: none"> <li>Review 2022-23 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 2023-24 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 2023 Schedule of Classes</li> </ul> <p>2021-22 Recalc Apportionment received from State (final adjustments from prior year)</p>	<p>Review of 2022-23 Mid-Year Budget Report</p> <p>Presentation of Preliminary Resource Allocation Model</p> <p>Review of preliminary 2023-24 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 2022-23 Mid-Year Budget Report</p> <p>Approval of Non-Resident Tuition for 2023-24</p>
March	<p>Colleges:</p> <ul style="list-style-type: none"> <li>Finalize Fall 2023 Schedule of Classes</li> </ul>	Review of Board 2023-24 budget priorities and district-wide allocations	
March – April	<p>District Budget Officer:</p> <ul style="list-style-type: none"> <li>Run preliminary position control report for 2023-24</li> </ul>		Receive budget updates, as needed

	<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 2023-24 Tentative Budget
March – May	<p>Departments:</p> <ul style="list-style-type: none"> <li>Submit budget requests for 2023-24 to College Budget Committees</li> </ul> <p>College Budget Committees:</p> <ul style="list-style-type: none"> <li>Review departmental budget requests for 2023-24</li> </ul>		
April	<p>2022-23 “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 2023-24 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 2023-24 Tentative Budget input and document</li> <li>Complete 2023-24 GANN Limit Calculation</li> </ul>	Receive 2023-24 Tentative Budget (via email)	<p>Adopt the 2023-24 Tentative Budget</p> <p>Adopt the 2023-24 GANN Limit Calculation</p> <p>Approval of Internal Borrowing Resolution</p>
June 30	State Budget Adopte4		
June - August	Adjustments to 2023-24 Final Budget	Receive 2023-23 Final Budget Resource Allocation with	

		changes from 2023-24 Tentative Budget Resource Allocation Model noted/explained (via email)	
July	<p>2022-23 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 2023-24 Assessed Valuation</li> </ul>		
August	Legislative Trailer Bills State Budget Workshop		
August	<p>District Office:</p> <ul style="list-style-type: none"> <li>Close 2022-23 books</li> <li>Completes 2023-24 Final Budget input and document</li> </ul> <p>2023-24 Advanced Apportionment received from State</p>		
September		Review PA CCFS-320 (FTES Report)	Public Hearing and adopt 2023-24 Final Budget