

BOARD REPORT NO. 13-1-1CA

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

APPROVAL OF 2013-14 DISTRICT BUDGET PLANNING CALENDAR

The budget development process for 2013-14 requires formulation of a budget calendar. Included in the 2013-14 calendar is consultation with the District Committee for Budget and Finance, which is a subcommittee of the District Shared 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 2013-14 on September 25, 2013.

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached 2013-14 Budget and Planning Calendar.

Integrated District Budget Planning Calendar, 2013-14

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September 2012	Colleges Finalize Spring 2013 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 for 13-14 Review external audit reports and audit findings		
October - November	College Budget and Planning committees <ul style="list-style-type: none"> • Develop college budget goals for 2013-2014 • Review District prelim resource allocation 		
October – December	College Budget and Planning committees <ul style="list-style-type: none"> • Submit hiring priorities • Committees submit tentative recommendation for 2013-14 that includes number of positions to be funded 	Review of Budget Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor's 2013-14 Budget Proposal		
January – February	College Budget and Planning committees <ul style="list-style-type: none"> • Review 2012-13 expenditures 	Review/revise draft of Budget and Planning Calendar Review and reassess estimates of 2013-14 Governor's Budget proposal and discussion of District revenue and expenditure implications (inform DSGC at its next meeting).	Approval of 2013-14 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 State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing and/or new positions.
January/ February	Ongoing State budget hearings		
February	Legislative Analyst's Office Review of Governor's Proposed Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
February	Colleges Finalize Summer Session 2013 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Board retreat – Review of preliminary District revenue assumptions and expenditure plans.
February	“P1” First Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
February/ March	Discussion of budget priorities at Colleges and with Chancellor’s Cabinet.	Review of 2012-13 Mid-Year Budget Report	Approval of 2012-13 Mid-Year Budget Report
March - May	Departments submit budget requests for 2013-14 to College Budget Committees College Budget committees review requests		
March	Colleges Finalize Fall 2013 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2013-14 budget priorities and Districtwide allocations.
Mid-March - April	Run preliminary position control worksheets for 2013-14 Colleges ongoing review of position control		
March – April	College Budget and Planning committees <ul style="list-style-type: none"> Preliminary current year 2012-13 ending balance estimates Colleges prepare for current year external audit		Budget updates with Board; review budget assumptions for Tentative budget. Board Goals for 2013-2014
Mid-May	Governor’s May Revise		
May	Review of Governor’s May Revise	Review of Governor’s May Revise (inform DSGC 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 2013-14 Tentative Budget	
June 26			Adoption of 2013-14 Tentative Budget and 2013-14 Gann Limit.
June	“P2” Second Principal Apportionment	Review apportionment and District Controller certifies to State Controller	
June-August	Final adjustments to budget are made.		
July	Enactment of 2013-14 State Budget		

<u>Date</u>	<u>Campus & District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
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August	Legislative Trailer Bills		
August	State Budget Workshop (held after Advance)		
August	2012-13 books are closed. District Office completes budget input and prepares Final Budget document.		
September 2013			Public hearing and Adoption of 2013-14 Final Budget.