



Date	Campus & District Review / Action	District Fiscal Advisory Council	Board Review / Action
February	Colleges: <ul style="list-style-type: none"> <li>Finalize Upcoming Summer Schedule of Classes</li> </ul> Central Services: <ul style="list-style-type: none"> <li>Prior Year Recalc Apportionment received from State (final adjustments from prior year)</li> <li>Permanent Employee Salary File updated and distributed to Colleges and Central Services Unit</li> <li>Review of preliminary State and District revenue assumptions and implications</li> </ul>	Review of Current Year Mid-Year Budget Report 311 Q2  Review next Fiscal Year preliminary assumptions  Review of Governor's Proposed Budget	Review of Governor's Proposed Budget  Acceptance of Current Year Mid-Year Budget Report - 311 Q2
March	Colleges: <ul style="list-style-type: none"> <li>Finalize Upcoming Fall Schedule of Classes</li> <li>Re-evaluate Budget Priorities</li> <li>Review District preliminary resource allocation model</li> <li>Permanent Employee Salary File finalized and submitted to Central Services</li> </ul> Central Services: <ul style="list-style-type: none"> <li>Establish Budget Priorities</li> <li>Districtwide Budget Targets distributed to Colleges and Central Services.</li> </ul> Targets generally include: <ul style="list-style-type: none"> <li>Prior Year Base Budget</li> <li>Growth (based on district budget assumptions)</li> <li>Step-and-Column costs</li> <li>Encumbrances</li> <li>Other (budget assumptions)</li> </ul>	Review preliminary RAM Calculations	
March – April	Central Services Budget Office: <ul style="list-style-type: none"> <li>Review Institutional Costs</li> </ul> Colleges and Central Services: <ul style="list-style-type: none"> <li>On-going review of position control</li> <li>Submit Tentative Budget to Budget Office</li> </ul>		Receive budget updates, as needed
April	"P2" Second Principal Apportionment: <ul style="list-style-type: none"> <li>Controller's Office certifies CCFS-320 (FTES Report)</li> </ul>	Review CCFS-320 (FTES Report)	
Mid May	Governor's May Revise		
May	<ul style="list-style-type: none"> <li>Review of Governor's May Revise</li> <li>Site tentative budgets completed</li> </ul> Work begins on developing final budget  Central Services Budget Office: <ul style="list-style-type: none"> <li>Prepare Fiscal Management Self-Assessment Checklist</li> <li>Final Permanent Employee Salaries reconciled</li> </ul>	Review of Governor's May Revise  Review Current Year Mid-Year Budget Report - 311 Q3  Review Fiscal Management Self-Assessment Checklist  Review Institutional Costs to date	Receive Governor's May Revise Budget Update Acceptance of Current Year Mid-Year Budget Report - 311 Q3
June	Central Services:	Review Tentative Budget	Adopt Tentative Budget

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	<ul style="list-style-type: none"> <li>· Completes Tentative Budget- book</li> <li>· Complete-GANN Limit Calculation</li> </ul>		Adopt the GANN Limit Calculation
6/30/2020	State Budget Adopted		
June-August	Adjustments to Final Budget		
July	Prior Year Annual Principal Apportionment: <ul style="list-style-type: none"> <li>· Controller's Office certifies CCFS-320 (FTES Report)</li> </ul>		
August	Legislative Trailer Bills State Budget Workshop		
August	Central Services: <ul style="list-style-type: none"> <li>· Close Current Year books</li> <li>· Completes Final Budget book</li> </ul>	Receive updates to any significant changes from Tentative Budget to Final Budget	

approved 11.19.2020