

GLENDALE COMMUNITY COLLEGE DISTRICT

June 16, 2020

RESOLUTION NO. 27-2019-2020

TO: Board of Trustees

SUBMITTED BY: David Viar, Superintendent/President

REVIEWED BY: Anthony Culpepper, Executive Vice President,  
Administrative Services

PREPARED BY: Anthony Culpepper, Executive Vice President,  
Administrative Services

SUBJECT: Resolution No. 27-2019-2020: Continuing Budgetary  
Authority

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DESCRIPTION OF HISTORY/BACKGROUND

On May 13, 2020 California Community Colleges Chancellor Eloy Oakley issued Executive Order 2020-06 temporarily modifying state regulation related to community college district fiscal reporting due dates as follows:

1. The requirement that each district prepare and file an annual statement by September 15, 2020, is temporarily suspended until October 31, 2020.
2. The requirement that the governing board of each district hold a public hearing on the proposed budget for the ensuing fiscal year by September 15, 2020, is temporarily suspended until October 31, 2020.
3. The requirement that each district adopt a tentative budget and forward a copy to the appropriate county officer by July 1, 2020, is temporarily suspended until August 1, 2020.
4. The requirement that the governing board of each district adopt a final budget by September 15, 2020, is temporarily suspended until October 31, 2020.
5. The requirement that each district complete preparation of its adopted annual financial and budget report by September 30, 2020, is temporarily suspended until November 15, 2020.
6. The requirement that each district submit this report to the Chancellor by October 10, 2020, are temporarily suspended until November 30, 2020
7. The requirement that each district submit an audit report to the Chancellor by December 31, 2020, is temporarily suspended until February 28, 2021.
8. Any local district board policies or regulations in conflict with the above regulatory suspension shall also be suspended for the duration of the COVID-19 state of emergency or the expiration of Section 52020, whichever is earlier.

This state action was taken in recognition that: the COVID-19 state of emergency declared by the Governor on March 4, 2020 continues; California's Franchise Tax Board has provided special tax relief for all California taxpayers by postponing until July 15 all tax filing and payment deadlines for individuals and business entities; delays in the receipt of tax revenues have substantially disrupted the state budget process, and amendments to the 2020-21 State Budget may be enacted as late as September 2020; the tax revenue and state budget delays will prevent community college districts from acquiring the accurate revenue data they need to develop their own budgets; college district administrators and administrative processes are expected to shoulder substantial burdens in many areas during the COVID-19 emergency, including uncertainties related to the amount of state and local funding that will be available to them; and college districts would benefit from, and the continuity of educational services would be served by, temporary extension of deadlines set forth in regulations requiring the adoption of budgets by community college districts and the timely submittal of audits and annual financial and budget reports to the California Community Colleges Chancellor's Office.

Based on the action of the state chancellor, it is proposed Glendale Community College District change its budget development process to be as follows:

Board adoption of District's 2020-2021 Tentative Budget move from no later than July 1, 2020 to no later than August 1, 2020.

Board public hearing and adoption of District's 2020-2021 Final Budget move from no later than September 15, 2020 to no later than October 31, 2020.

#### COMMITTEE HISTORY

College Executive Committee                      June 9, 2020

#### FISCAL IMPACT

No fiscal impact on the budget.

#### RECOMMENDATION

The Superintendent/President recommends that the Board of Trustees approve Resolution No. 27-2019-2020 extending the board action due date on the Glendale Community College District's Tentative and Final Budgets and authorizing spending by the District not to exceed spending parameters set forth in the most recent Board actions on the District Budget.

## RESOLUTION NO. 27-2019-2020

A Resolution of the Board of Trustees  
of Glendale Community College District

Continuing Budgetary Authority

WHEREAS, State Chancellor's Executive Order 2020-06, which was issued pursuant to California Community Colleges Board of Governors Resolution No. 2020-01 and Section 52020 of Title 5 of the California Code of Regulations, extended the deadline for community college districts to issue the 2020-2021 Tentative Budget from July 1, 2020 to August 1, 2020, and extended the deadline to issue the 2020-2021 Final Budget from September 15, 2020 to October 31, 2020, in addition to extending other related deadlines.

THEREFORE, BE IT RESOLVED THAT:

1. The Board of Trustees will comply with the extended deadlines set forth in Executive Order 2020-06, and modify temporarily Board Policy/Administrative Regulation 6200 ("Budget Preparation") and Board Policy/Administrative Regulation 6250 ("Budget Management") to the extent necessary to be consistent with Executive Order 2020-06;
2. The Board of Trustees authorizes spending by the District between July 1, 2020, and the date of the Board's adoption of the District's 2020-2021 Tentative Budget, no later than August 2020, not to exceed the spending parameters set forth in the District's 2019-2020 Final Budget which was adopted by the Board of Trustees on September 4, 2019; and
3. The Board of Trustees authorizes spending by the District between the date of the Board's adoption of the District's 2020-2021 Tentative Budget and the date of the Board's adoption of the District's 2020-2021 Final Budget, no later than October 31, 2020, not to exceed the spending parameters set forth in the District's 2020-2021 Tentative Budget.

I, David Viar, Secretary of the Board of Trustees of Glendale Community College District, hereby certify that on June 16, 2020, this Resolution was adopted by the Board by the following vote:

Ayes: 5  
Noes: 0  
Abstain: 0  
Absent: 0



Secretary of the Board of Trustees