

Piedmont Unified School District

Budget Development Calendar Fiscal Year 2024-25

Budget Development

The development of the annual budget is the critical path to fiscal solvency and the achievement of the District's educational goals. The process begins as early as possible so that timely decisions can be made to adjust existing programs and to evaluate new proposals. The following calendar provides opportunities for public engagement as well as Board review and comment throughout the budget development process.

Community Engagement:

- The **Budget Advisory Committee (BAC)** is a standing committee with representatives from all stakeholders in the District that serves as a thought partner to the Board. It is advisory in nature with members representing the interests of all programs and services for the District as a whole. Its purpose is to review the District's Budget, share the information with constituent groups and generate recommendations for Board consideration in the Budget development process.
- As part of the passage of Parcel Tax Measures G and H, the Board of Education appoints members of the community to serve as part of the **School Support Tax (SST) Advisory Subcommittee** to review the District's budget and provide recommendations to the Board as to the annual levy of the Parcel Tax. The meetings are posted and open to the public.
- The District's **Strategic Plan** and the **2024-2027 Local Control Accountability Plan (LCAP)** will be developed and adopted this year. The Strategic Plan will set the direction and guiding principles for the District, while the LCAP will focus more tightly on specific goals and actions linked to outcome measures. Through multiple LCAP engagement opportunities, staff, parents, students, community members and Board members will review data and determine goals and actions to be included in the LCAP. The new LCAP will be presented to the board and incorporated into the budget for 2024-25. The entire process relies on community engagement and the integration of educational objectives into budget direction. The LCAP community sessions are included in the budget development process.
- **Members of the community** are also encouraged to provide input to the budget development process through the Budget Advisory Committee, Parent Club Meetings, Board Meetings and directly to the Superintendent.

Calendar

Dates of scheduled Regular Board Meetings indicated in the highlighted boxes; BAC and LCAP Meetings are indicated in **bold**.

Date	Activity
December 2023	Establish enrollment projections and initial revenue and expenditure estimates (for 1 st Interim MYP).
January 10, 2024	Governor releases proposal for the subsequent year's budget (2024-25)
January 11, 2024	Board Budget Workshop #1 – Staff provide budget adjustment suggestions.
January 17, 2024	PUSD stakeholders attend Governor's Budget Workshop in Sacramento (School Services of California) to review Governor's budget proposals for 2024-25.
January 18, 2024	Budget Advisory Committee (BAC) meets to review the impact of the Governor's 2024-25 proposed budget on PUSD.
January 24, 2024	<p>PUSD Board of Education receives an update on the Governor's 2024-25 proposed budget as it relates to PUSD.</p> <p>Board reviews the District's 2024-25 budget development calendar for approval.</p>
January 25, 2024	Board Budget Workshop #2 – Board provides direction on budget adjustments.
January 30, 2024	Local Control and Accountability Plan (LCAP) Community meeting to review progress to date on goals and actions for 2023-24
February 2024	Based on enrollment projections and Board direction, administrative team reviews staffing needs and determines what staffing adjustments will be necessary for 2024-25.
February 14, 2024	<p>Staff provides information to Board on proposed adjustments. The Board will review a preliminary list of any certificated layoffs for the upcoming school year.</p> <p>The Board holds a public hearing regarding certificated layoffs, per APT contract requirements prior to layoffs.</p>

February 28, 2024	Board adopts resolution for certificated and classified reduction of positions, per March 15 notice requirement for layoffs.
March 5, 2024	LCAP Community Meeting to discuss goals and actions, and expected measurable outcomes for the 2024-2027 LCAP.
March 13, 2024	Board reviews 2023-24 Second Interim Report, including the Multiyear Projections, to certify the District's ability to meet its financial obligations for the current and two subsequent fiscal years.
March 14, 2024	BAC meets to review 2023-24 Second Interim Report and multiyear projections (MYP) for 2024-25 and 2025-26. SST Advisory Subcommittee established. Subcommittee will review budget needs to determine whether to recommend an increase to the parcel tax levy for 2024-25.
March 15, 2024	Deadline to provide notice to certificated and classified staff that their services will not be required for the 2024-25 school year.
April 17, 2024	LCAP Community Meeting to discuss goals and actions, and expected measurable outcomes for the 2024-2027 LCAP.
April 24, 2024	BAC meets to review proposals for budget for 2024-25 and final recommendations for the Board. SST Advisory Subcommittee reviews the parcel tax levy and determines whether or not to recommend an increase to the levy, and if so, how much.
May 8, 2024	First public hearing on the parcel tax levy: SST Advisory Subcommittee provides its annual report with recommendations as to the levy of parcel taxes.
May 14, 2024	LCAP Community meeting to finalize recommendations for the 2024-2027 LCAP.
Mid May, 2024	Governor proposes 2024-25 State budget revisions in "May Revise."

May 12, 2024	BAC receives an update on the Governor's May Revise and its impact on the District's budget for 2024-25.
May 22, 2024	Board receives an update with any changes to District budget projections based on the May Revise. Second public hearing on the parcel tax levy: Board adopts resolution setting parcel tax levy for 2024-25.
June 12, 2024	Board holds a Public Hearing on the Draft Proposed 2024-2027 LCAP and Budget. Budget will be available for public inspection three days prior to public hearing.
By every June 15	Constitutional deadline for legislature to send proposed budget to Governor.
June 26, 2024	Board reviews and adopts Final Proposed 2024-2027 LCAP and Budget. Board reviews and adopts resolution to authorize year-end budget transfers.
By every June 30	Governor signs/vetoes final State Budget
July 1, 2024	Date by which the Board of Education must approve the 2024-2027 LCAP and Budget and submit to ACOE.
By every August 15	County Superintendent (COE) shall approve or disapprove the District's adopted budget
Within 45 days of Governor signing final State Budget	Revise 2024-25 District budget based upon Final State Budget and provide to Board for review.
By every September 15	Close District accounting records and provide Unaudited Actual financial data for prior fiscal year to Board for review and approval, then submit to ACOE.
October 2024	BAC meets to review budget; District revises 2024-25 budget reflecting changes in projections of income and expenditures; staff presents 2024-25 Working Budget (preliminary First Interim) to the Board of Education.
By every December 15	Board reviews the 2024-25 First Interim Report and determines certification. The 2024-25 operating budget is revised based on actual expenditures through October 31, 2024 with multi-year projections for 2025-26 and 2026-27.