

Piedmont Unified School District

Budget Development Calendar Fiscal Year 2025-26

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, H and now P, 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)** were adopted last year and are in the implementation phase. The Strategic Plan sets the direction and guiding principles for the District, while the LCAP provides specific goals and actions linked to outcome measures. During the year, the District will hold multiple LCAP engagement opportunities for staff, parents, students, community members and Board members to review data and evaluate progress toward the stated goals. A progress update will be shared with the Board in February, and any revisions to the LCAP will be presented to the board in June and incorporated into the budget for 2025-26. 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 2024	Establish enrollment projections and initial revenue and expenditure estimates (for 1 st Interim MYP).
January 9, 2025	Local Control and Accountability Plan (LCAP) Community meeting to review progress to date on goals and actions for 2024-25
January 10, 2025	Governor releases proposal for the subsequent year's budget (2025-26)
January 21, 2025	PUSD stakeholders attend Governor's Budget Workshop in Sacramento (School Services of California) to review Governor's budget proposals for 2025-26.
January 22, 2025	<p>PUSD Board of Education receives an update on the Governor's 2025-26 proposed budget as it relates to PUSD.</p> <p>Board reviews the District's 2025-26 budget development calendar for approval.</p>
January 23, 2025	Budget Advisory Committee (BAC) meets to review the impact of the Governor's 2025-26 proposed budget on PUSD.
February 6, 2025	Local Control and Accountability Plan (LCAP) Community meeting to review progress to date on goals and actions for 2024-25
February 7, 2025	Board Budget Workshop – details on budget and possible adjustments for 2025-26 presented to Board; Board provides direction on budget adjustments.
February 2025	Based on enrollment projections and Board direction, administrative team reviews staffing needs and determines what staffing adjustments will be necessary for 2025-26.
February 12, 2025	<p>Mid-Year report on LCAP presented to the Board.</p> <p>Staff provides information to Board on proposed adjustments. The Board will review a preliminary list of any certificated layoffs if necessary for the upcoming school year.</p> <p>If necessary, the Board holds a public hearing regarding</p>

	certificated layoffs, per APT contract requirements prior to layoffs.
February 26, 2025	Board adopts resolution for certificated and classified reduction of positions, if necessary, per March 15 notice requirement for layoffs.
March 6, 2025	BAC meets to review 2024-25 Second Interim Report and multiyear projections (MYP) for 2025-26 and 2026-27. SST Advisory Subcommittee established. Subcommittee will review budget needs to determine whether to recommend an increase to the Measure G parcel tax levy for 2025-26.
March 12, 2025	Board reviews 2024-25 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 13, 2025	LCAP Community meeting to discuss possible changes to the Annual Update of the 2024-2027 LCAP.
March 15, 2025	Deadline to provide notice to certificated and classified staff that their services will not be required for the 2025-26 school year.
April 2, 2025	LCAP Community meeting to discuss possible changes to the Annual Update of the 2024-2027 LCAP.
April 24, 2025	BAC meets to review proposals for budget for 2025-26 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 1, 2025	LCAP Community meeting to finalize recommendations for the Annual Update to the 2024-2027 LCAP.
May 14, 2025	First public hearing on the parcel tax levy: SST Advisory Subcommittee provides its annual report with recommendations as to the levy of parcel taxes.
Mid May, 2025	Governor proposes 2025-26 State budget revisions in "May Revise."

May 22, 2025	BAC receives an update on the Governor's May Revise and its impact on the District's budget for 2025-26.
May 28, 2025	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 2025-26.
June 11, 2025	Board holds a Public Hearing on the Draft Annual Update to the 2024-2027 LCAP and the 2025-26 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 25, 2025	Board reviews and adopts Annual Update to the 2024-2027 LCAP and the 2025-26 Budget. Board reviews and adopts resolution to authorize year-end budget transfers.
By every June 30	Governor signs/vetoes final State Budget
July 1, 2025	Date by which the Board of Education must approve the 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 2025-26 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 2025	BAC meets to review budget; District revises 2025-26 budget reflecting changes in projections of income and expenditures; staff presents 2025-26 Working Budget (preliminary First Interim) to the Board of Education.
By every December 15	Board reviews the 2025-26 First Interim Report and determines certification. The 2025-26 operating budget is revised based on actual expenditures through October 31, 2025 with multi-year projections for 2026-27 and 2027-28.