MT. DIABLO
UNIFIED SCHOOL DISTRICT

Budget Advisory Committee

May 22, 2025

Gustavo Aguilera, Executive Director of Fiscal Services

Agenda

- Welcome & Introductions
- Overview of Committee Purpose & Role
- Fiscal Year Timeline & Budget Development
- Question & Answers
- Draft Meeting Dates for 2025-2026 School Year
- Agenda Topics for Next Meeting

Committee Purpose

- Understand the budget development process
- Recognize how the budget reflects district educational programs
- Communicate budget components to constituents
- Provide input on budget enhancements and reductions

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Committee Purpose

•The BAC shall serve strictly in an advisory capacity to the Board by making recommendations on budgetary issues for the benefit of the District. The BAC shall not participate in any capacity in District Personnel matters.

•The Budget Advisory Committee (BAC) shall not have the authority to vote or take action on behalf of the Board.

•The BAC may report its suggestions to the Board as do the other standing Board committees, such as the Parent Advisory Committee, Measures C and J Citizen's Bond Oversight Committees, and the Anti-Bias Anti- Racism Advisory Committee (ABAR)

BAC Members

•On the May 14, 2025 board meeting, the board approved the nomination for:

- Alex Zablah (Teamsters)
- John Ferrante (Measure J)
- Kipp Penovich (MDEA)
- Leah O'Kelley (Local 1 CST)
- Lloyd Mason (Board Member Mason)
- Joanne Durkee (Board President Mayo)
- Heather Martin (Board Vice President Khaund)

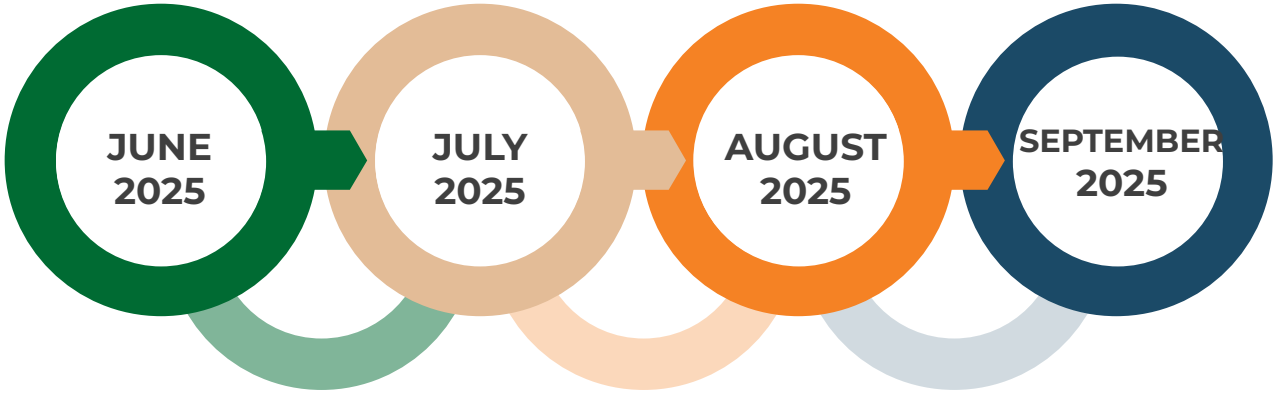
•The Board Liaisons for the Budget Advisory Committee:

- Keisha Nzewi (Board Member)
- Tom McDougall (Board Member)

Share your experience with school budgeting?

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Budget Calendar Timeline



- 2025-26 PROPOSED BUDGET - PUBLIC HEARING
- 2025-26 BUDGET ADOPTION

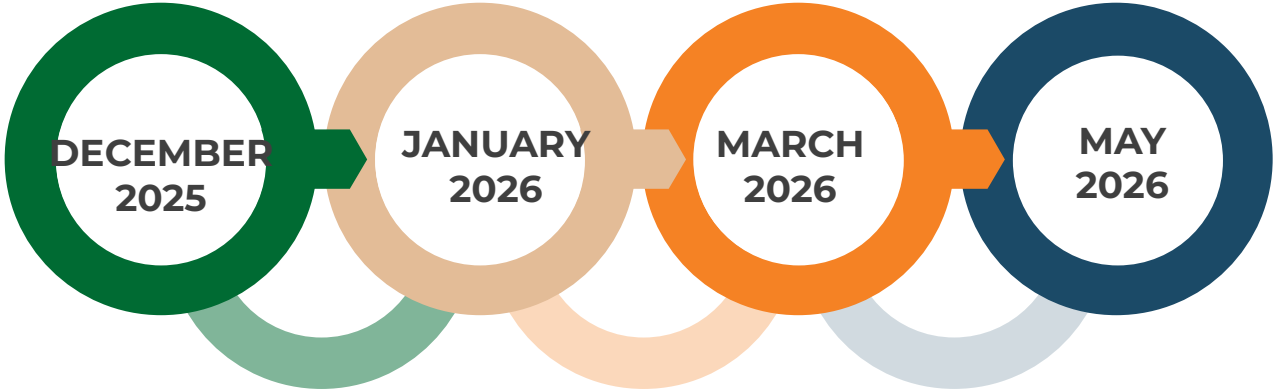
- 2025-26 FISCAL YEAR BEGINS JULY 1ST

- 2025-26 45 DAY REVISION *(IF NEEDED)*

- 2024-25 UNAUDITED ACTUALS

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Budget Calendar Timeline



- 2025-26 FIRST INTERIM REPORT
- 2024-25 AUDIT REPORT TO STATE
- GOVERNORS 2026-27 JANUARY BUDGET PROPOSALS
- 2026-27 BUDGET DEVELOPMENT
- 2025-26 SECOND INTERIM REPORT
- GOVERNORS 2026-27 MAY REVISION

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Budget Development Process

- Attendance, Expenditure and Revenue Projections.
- Collaboration with Sites & Department leaders.
- Building and Finalizing Budget.

Attendance, Expenditure and Revenue Projections

- Analyze historical enrollment and community trends.
- Project Average Daily Attendance (ADA) to estimate revenue.
- Project state, federal and local funding.
- Fiscal assumptions: COLA, benefits, and cost trends.

Collaboration with Sites & Departments

- Hold meetings with site leaders and department leaders.
- Identify operational needs and resource gaps.
- Align with district goals and Local Control Accountability Plan (LCAP)

Building and Finalizing Budget

- Combine input and prepare a draft budget.
- Reviewing and reconciling revenue and expenditures to balance.
- Present at public hearing on June 11, 2025.
- Budget Adoption by the Board of Education on June 25, 2025.

Q & A

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