

Piedmont Unified School District

Budget Development Calendar Fiscal Year 2016-17

The development of the annual budget is an important process that helps to ensure fiscal solvency and the achievement of the District's educational goals. The process begins early so that timely decisions can be made to adjust existing programs and to evaluate new expenditure proposals for possible inclusion in the adopted budget. The Budget Advisory Committee (BAC) is a standing committee with representatives from all stakeholders in the District. 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 Measure A, 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. Members who were appointed by the Board serve at least a two-year term. Members of the community are also encouraged to provide input in the budget development process through the Budget Advisory Committee, the SST Advisory Subcommittee, Parent Club Meetings, Board Meetings and directly to staff.

Dates of scheduled Regular Board Meetings indicated in **bold**

January 2016	Establish enrollment projection for initial revenue and expenditure estimates
January 7, 2016	Governor releases proposal for the subsequent year's budget (2016-17)
January 13, 2016	PUSD stakeholders attend Governor's Budget Workshop in Sacramento (School Services of California) to review Governor's budget proposals for 2016-17. Review with BAC and CAC
January 13, 2016	Board meeting to review Governor's proposed budget and the District budget development calendar; Board approval of 2016-2017 Budget Development Calendar.
January 26, 2016	Presentation and Acceptance of 2014-15 Annual Audit Report
February 10, 2016	With the release of the Governor's 2016-17 proposed budget, the Board will provide direction on use of General Fund resources to support categorical programs for 2016-17 and beyond. If necessary, review preliminary list of any certificated layoffs for 2016-17 school year (there are no

proposals for certificated layoffs anticipated for the purpose of reducing expenditures).

End of every February

Legislative Analyst comments on Governor's proposal and recommends technical corrections

March 9, 2016

Present 2015-16 Second Interim Report, determine recommendation for certification as to the District's ability to meet its financial obligations for the current and two subsequent fiscal years.

March 23, 2016

Begin discussion on District Goals for 2016-17 to coincide with budget considerations as part of the District's Local Control Accountability Plan (LCAP). Include input from community and support groups; first Public Hearing for the Board to determine the parcel tax levy and amount for Measure A; annual report from the SST Advisory Subcommittee with recommendations as to the levy of parcel taxes.

March 31, 2016

Began LCAP process in the Fall of 2015; provide an update on the LCAP process of which the template is based on eight (8) specific areas: Implementation of Common Core State Standards; Student Achievement; Student Engagement; School Climate; Course Access; Parental Involvement; Basic Services; and Other Student Outcomes

April 27, 2016

Hold second Public Hearing to determine levy of parcel tax; continue discussion of District Goals including budget priorities for the development of the District 2016-17 budget; review preliminary list of classified layoffs for 2016-17 school year (if necessary), though no proposals for classified layoffs are anticipated for the purpose of reducing expenditures.

End of April

Conduct special meeting to adopt resolution for classified layoffs (if any), per 60-day notice requirement for layoff as of June 30, 2016.

May 11, 2016

Budget Advisory Committee recommendations presented to Board; Board provides staff with direction for the development of the 2016-17 District Budget; present draft District Goals for 2016-17.

May 13, 2016

Governor proposes 2016-17 State budget revisions in "May Revise."

May 25, 2016

Adopt District Goals for 2016-17. Conduct public hearing for "Flexibility Transfers" and adopt resolution to transfer categorical grant funds to other District-eligible programs.

June 8, 2016

Preliminary 2016-2017 District Budget and LCAP draft

presented to Board.

By every June 15

Constitutional deadline for legislature to send proposed budget to Governor

June 22, 2016

Governing Board holds public hearing on 2016-17 proposed budget and adopts District budget; District submits adopted budget to County Superintendent of Schools and adopts resolution to authorize year-end budget transfers; Budget available for public inspection three days prior to public hearing and will be included as part of the Board Meeting materials posted online and distributed. The District will approve the LCAP for 2016-17.

By every June 30

Governor signs/vetoes final State Budget

July 1, 2016

Date by which the Board of Education must approve the 2016-17 annual budget and adopt the Local Control Accountability Plan (LCAP)

By every August 15

County Superintendent (COE) shall approve or disapprove the District's adopted budget

By every August-September

Revise 2016-2017 District budget based upon Final State Budget; Close District accounting records; provide 2015-16 unaudited actual financial data to Governing Board. District revises budget, reflecting changes in projections of income and expenditures; BAC and SST Advisory Subcommittee convened to review budget and make recommendations to the Board; revised budget made available to the public; file budget with COE.

By every December 15

Present First Interim Report. The 2016-17 operating budget is revised based on actual expenditures through October 31, 2016 with multi-year projections for 2017-18 and 2018-19.