

Piedmont Unified School District

Budget Development Calendar

Fiscal Year 2011-12

(Adopted at Board Meeting of January 25, 2011)

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 Measures B and E, the Board established the Citizens' Advisory Committee (CAC) 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 encouraged to provide input in the budget development process through the Budget Advisory Committee, the Citizens' Advisory Committee, Parent Club Meetings, Board Meetings and directly to staff.

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

January 2011	Establish enrollment projection for initial revenue and expenditure estimates
By every January 10	Governor releases proposal for the subsequent year's budget (2011-12)
January 14, 2011	Attend Governor's Budget Workshop in Sacramento (Services of California) to review Governor's budget proposals for 2011-12. Review with BAC (01/27/11) and CAC (01/13/11)
January 12, 2011	Presentation and Acceptance of 2009-10 Annual Financial Report; Board scheduled to review 2011-12 Budget Development Calendar and Board-approved Guiding Principles for Budget Development Process for 2011-12
January 25, 2011	Board meeting to review Governor's proposed budget and the District budget process, including staffing based on initial enrollment projections and proposed budget reductions; Board approval of 2011-2012 Budget Development Calendar
February 9, 2011	Review "Guiding Principles for Multi-Year Budget Development"; Report from the Citizens' Advisory Committee to the Parcel Tax Program

February 23, 2011	Board Meeting to review lay-off list of Particular Kinds of Services (PKS) and provide direction for final list approval at first March, 2011 meeting
End of every February	Legislative Analyst comments on Governor's proposal and recommends technical corrections
March 9, 2011	Board action on certificated lay-offs, release of temporary teachers, and possible administrator re-assignments; present Second Interim Report and determine recommendation for certification as to the District's ability to meet its financial obligations for the current and two subsequent fiscal years.
By March 15, 2011	Deliver notices of certificated lay-off to employees
March 23, 2011	Begin discussion on District Goals for 2011-12 to coincide with budget considerations. Include input from community and support groups; first Public Hearing for the Board to determine the parcel tax levy and amounts for Measures B and E for the 2011-12 fiscal year; annual report from the Citizens' Advisory Committee with recommendations as to the levy of the parcel taxes.
April 27, 2011	Hold second Public Hearing to determine levy of parcel taxes; adopt resolution establishing levy of parcel tax for Measures B and E for 2011-12; continue discussion of District Goals including budget priorities for the development of the District 2011-12 budget; review preliminary list of classified lay offs for 2011-12 school year.
May 11, 2011	Budget Advisory Committee recommendations presented to Board; Board provides staff with direction for the development of the 2011-12 District Budget; present draft District Goals for 2011-12; adopt resolution for classified lay offs, per 45 day notice requirement for lay off as of June 30, 2011.
May 15, 2011	Governor proposes 2011-12 State budget revisions in "May Revise"
May 25, 2011	Adopt District Goals for 2011-12.
June, 2011	Results of proposed special election that includes a ballot measure to extend temporary State tax hikes set to expire in 2012

June 8, 2011	Preliminary 2011-2012 District Budget presented to Board; re-hire or release of temporary teachers for 2011-12 school year.
By every June 15	Constitutional deadline for legislature to send proposed budget to Governor
June 22, 2011	Governing Board holds public hearing on 2011-12 proposed budget and adopts; 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 on-line and distributed.
By every June 30	Governor signs/vetoes final State Budget
By every August 15	County Superintendent (COE) shall approve or disapprove the adopted budget
By every August-September	Revise 2011-2012 District budget based upon Final State Budget; Close District accounting records; provide 2010-11 unaudited actual financial data to Governing Board. District revises budget, reflecting changes in projections of income and expenditures; BAC and CAC convened to review budget and make recommendations to the Board; revised budget made available to the public; file budget with COE.
August 15	Possible certificated layoffs, per legislative action
By every December 15	Present First Interim Report. The 2011-12 operating budget is revised based on actual expenditures through October 31, 2011 with multi-year projections for 2012-13 and 2013-14;