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# Board Cover Memorandum

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
 Lisa Grant-Dawson, Chief Business Officer  
 DeCarlos Kaigler, Chief Financial Officer

**Meeting Date** September 27, 2023

**Subject** 2024-25 Budget Development Calendar

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**Ask of the Board** It is recommended that the Governing Board receive and review for information the 2024-25 Budget Development Calendar.

**Background** The Budget Development Calendar is a tool used to guide and inform the district’s internal and external stakeholders about the budget development process. The calendar has dates based on known and published meeting calendars and dates that are projected and planned based on the desired pace and required deadlines established both internally and statutorily to present and adopt the 2024-25 budget by June 30, 2024.

The Budget Development Calendar articulates several specific dates designed to engage stakeholders and expects additional/final meeting dates and opportunities to be determined throughout the development period. It also notes if the dates and coinciding process step are Action (A) or Information (I) items. The calendar also provides insight to internal activities occurring during the Budget Development process that are scheduled to occur each month. It is also anticipated that if significant changes occur in the projected timeline or elements of the budget development process, District staff will provide an updated document/notification to the Board accordingly.

**Recommendation** It is recommended that the Governing Board receive for review and information, the 2024-25 Budget Development Calendar.

**Attachment(s)**

- 2024-25 Budget Development Calendar



## 2024-25 Budget Development Calendar

**A = Action Item I = Informational**

**See Links at the end of this document for other essential meeting dates and information.**

Month	Budget Development Process	Action
October 2023	<ul style="list-style-type: none"> <li>Oct 11, 2023, <b>Board Meeting</b> - First Read - Board Approved Budget Adjustments for FISCAL YEAR 2024-25 (Summary Version)</li> </ul>	A/I
	<ul style="list-style-type: none"> <li>Oct 12, 2023, <b>Budget &amp; Finance Committee Meeting</b></li> </ul>	A/I
	<ul style="list-style-type: none"> <li>Oct 25, 2023, <b>Board Meeting</b> - Second Read &amp; Board Approval of Budget Adjustments for FISCAL YEAR 2024-25 (Summary Version)</li> </ul>	A/I
	<ul style="list-style-type: none"> <li>Oct 31, 2023, OAKLAND UNIFIED SCHOOL DISTRICT to Provide ALAMEDA COUNTY OFFICE OF EDUCATION with a Board Approved/Projected update on its list of Board Approved adjustments for the 2024-25 Fiscal Year. (Summary Version)</li> </ul>	I
	<ul style="list-style-type: none"> <li><b>October 2023 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>CALPADS Census Day - Oct. 4, 2023</li> <li>Fiscal Review of Enrollment Projections FY 23-24 Actuals &amp; FY 24-25 Projected</li> <li>First Interim Period Ends (Jul 1 to Oct 31, 2023)</li> </ul> </li> </ul>	I
		I
November 2023	<ul style="list-style-type: none"> <li>Nov 08, 2023, <b>Board Meeting</b> -</li> </ul>	A/I
	<ul style="list-style-type: none"> <li>Nov 09, 2023, <b>Budget &amp; Finance Committee Meeting</b></li> </ul>	A/I

	<ul style="list-style-type: none"> <li>● Nov 29, 2023, <b>Board Meeting</b> - Present 1st draft of proposed Central Adjustments (FTE/PCNs)</li> <li>● <b>November 2023 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>○ Central Site Budgets due to Finance for review</li> <li>○ Staffing Guidelines &amp; Timelines shared with Principals &amp; Network Superintendents</li> <li>○ The Finance Team to provide Final School Formulas</li> <li>○ Initial Draft of Enrollment Projections</li> <li>○ Estimates from savings, school budgets for 2024-25 (Based on new ratios &amp; funding formulas)</li> </ul> </li> </ul>	<p>A/I</p> <p> </p> <p> </p> <p> </p> <p> </p> <p> </p>
<b>December 2023</b>	<ul style="list-style-type: none"> <li>● Dec 13, 2023, <b>Board Meeting</b> - FISCAL YEAR 2023-24 First Interim Presentation. Present LCAP Goals and Actions Revision to BOARD OF EDUCATION.</li> <li>● Dec 14, 2023, <b>Budget &amp; Finance Committee Meeting</b></li> <li>● <b>December 2023 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>○ Enrollment Tool opens for on-time enrollment window (12/01/23)</li> <li>○ Enrollment projections Finalized &amp; Distributed to School Sites</li> <li>○ Finalize School &amp; Central Site Budget One-Pagers</li> <li>○ Share estimates for % of total allocations to schools sites (compared to the prior year, in accordance with the new formula)</li> <li>○ SSC’s review student data &amp; complete needs assessment &amp; SPSA annual review</li> </ul> </li> </ul> <p style="text-align: center;"><b><i>*Only One Board Meeting in December 2023</i></b></p>	<p>A/I</p> <p>A/I</p> <p> </p> <p> </p> <p> </p> <p> </p> <p> </p>
<b>January 2024</b>	<ul style="list-style-type: none"> <li>● Jan 10, 2024, <b>Board Meeting</b> - Superintendent’s Report - Enrollment Projections</li> <li>● Jan 11, 2024 <b>Budget &amp; Finance Committee Meeting</b></li> <li>● Jan 24, 2024, <b>Board Meeting</b> - (Preparation for Budget Adjustment vote required by Board in February 2024)</li> </ul>	<p>A/I</p> <p>A/I</p> <p>A/I</p>

	<ul style="list-style-type: none"> <li>● <b>January 2024 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>○ Submit Staffing &amp; Budget Allocations to sites</li> <li>○ Governor’s January Budget</li> <li>○ New Board Member Orientation</li> <li>○ Begin School Plan for Student Achievement SPSA Process</li> <li>○ Begin Budget Development Meetings with All Departments &amp; School Sites</li> </ul> </li> </ul>	     A   
<b>February 2024</b>	<ul style="list-style-type: none"> <li>● Feb 14, 2024, <b>Board Meeting</b> - Budget Adjustments for 2024-25*</li> <li>● Feb 15, 2024 <b>Budget &amp; Finance Committee Meeting</b></li> <li>● Feb 28, 2024, <b>Board Meeting</b> - LCAP Community Engagement &amp; Communications</li> <li>● <b>February 2024 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>○ Finalize Staffing Decisions</li> <li>○ Present 1st draft of Budget Adjustment Options</li> <li>○ Budget Development Meetings with Central and School sites (Continued)</li> <li>○ All adjustments projected to be finalized by End of month</li> <li>○ Proposed Budget Adjustments shared with Bargaining Units</li> <li>○ School site revisions of SPSA 1 &amp; 2</li> <li>○ SSC’s review Draft Plan and receive feedback</li> </ul> </li> </ul> <p style="color: red; text-align: center;"><b><i>*It is imperative that Formal Board Action on proposed budget adjustments are complete in February 2024. This crucial timing has a domino effect on other critical needed actions. (I.e.Meeting with labor partners, noticing employees on or before the March 15, 2024 deadline, etc.)</i></b></p>	 A/I  A/I  A/I              
<b>March 2024</b>	<ul style="list-style-type: none"> <li>● Mar 13, 2024, <b>Board Meeting</b> - FISCAL YEAR 2023-24 Second Interim Presentation to the Board of Education</li> <li>● Mar 14, 2024, <b>Budget &amp; Finance Committee Meeting</b></li> <li>● Mar 27, 2024, <b>Board Meeting</b> -</li> </ul>	 A/I  A/I  A/I  

	<ul style="list-style-type: none"> <li>● Mar 15, 2024, Noticing Deadline for Classified &amp; Certificated Employees</li> </ul> <p style="text-align: center;"><b><i>*Formal notices to all employees affected by reductions and or eliminations must occur by March 15, 2024</i></b></p>	
<b>April 2024</b>	<ul style="list-style-type: none"> <li>● Apr 10, 2024, <b>Board Meeting</b> -</li> <li>● Apr 11, 2024, <b>Budget &amp; Finance Committee Meeting</b></li> <li>● Apr 24, 2024, <b>Board Meeting</b> -</li> </ul>	<p>A/I</p> <p>A/I</p> <p>A/I</p>

<b>May 2024</b>	<ul style="list-style-type: none"> <li>● May 08, 2024, <b>Board Meeting</b> - PSAC Report to School Board, Review of the FISCAL YEAR 2024-27 Local Control Accountability Plan (LCAP)</li> <li>● May 09, 2024, <b>Budget &amp; Finance Committee Meeting</b></li> <li>● May 22, 2024, <b>Board Meeting</b> -</li> <li>● <b>May 2024 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>○ Governor’s May Revise Budget Workshop</li> </ul> </li> </ul>	<p>A/I</p> <p>A/I</p> <p>A/I</p> <p>I</p>
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<p><b>June 2024</b></p>	<ul style="list-style-type: none"> <li>● June 05, 2024, <b>Board Meeting</b> - Proposed Adopted Budget for FISCAL YEAR 2024-25 &amp; LCAP Public Hearing</li> <li>● June 13, 2024, <b>Budget &amp; Finance Committee Meeting</b></li> <li>● June 19, 2024, <b>Board Meeting</b> -</li> <li>● June 26, 2024, <b>Board Meeting</b> - FISCAL YEAR 2024-25 Budget Adoption and FISCAL YEAR 2024-27 LCAP Adoption</li> <li>● <b>June 2024 Budget Development Activities:</b> <ul style="list-style-type: none"> <li>○ Meet with The ALAMEDA COUNTY OFFICE OF EDUCATION to review the FISCAL YEAR 2024-25 Proposed Budget</li> </ul> </li> </ul>	<p>A/I</p> <p>A/I</p> <p>A/I</p> <p>A/I</p> <p>I</p>
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**[2023-24 Calendar of Meetings and Engagements: OUSD Advisory Committees](#)**