



## Discussion Item

**Date:** November 4, 2024

**Division:** Finance

**Subject:** Fiscal Year 2025-26 Budget Calendar per CE (LOCAL)

**Background Information:**

- Board Policy CE (LOCAL) - Annual Operating Budget was revised in August of 2023 to codify parameters around the general operating and debt service fund balances.
- Changes to CE (LOCAL) represent added components of annual budget planning.
- For budget monitoring and reporting purposes, the revised CE (LOCAL) includes a “Schedules” section that states: The Superintendent or designee shall supervise the development of a budget calendar and a specific plan for budget preparation. The budget calendar shall be presented to the Board for consideration in August and adopted no later than November.

**Administrative Consideration:**

- Attached is the proposed budget planning calendar for the 2025-2026 General Operating, Child Nutrition, and Debt Service Budgets.