

SAMPLE Budget Development Calendar

Deadline/Due Date	Major Task	Details	Responsible Party
JANUARY			
January 15, 2026	Enrollment Projections and Staffing Allocation Projections	Prepare enrollment projections for each site by comparing existing ratios and using cohort survival assumptions; review enrollment projections and align staffing needs accordingly	Assistant Superintendent, Business Services; Director of Fiscal Services
January 15, 2026	Review Fiscal Stabilization Plan for Second Interim and Identify Recommendations for Budget Reductions (if necessary)	Analyze revenues and expenditures and prepare a plan to eliminate remaining budget deficits	Chief Academic Officer; Assistant Superintendent, Business Services; Assistant Superintendent, Human Resources
January 15, 2026	Audit Position Control for Current Year in Preparation for Second Interim	Meet with school site and department leaders to confirm staffing allocations	Director of Fiscal Services; Accounting Technician
January 15, 2026	Cash Flow Update	Approve cash flow report and present to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
January 16, 2026	Local Control and Accountability Plan (LCAP)—Review Expenditures to Date and Ensure Alignment Between Budget and LCAP Goals	The Business and Educational Services teams meet to collaborate and review the LCAP, ensure preparedness for the mid-year update and prepare for the LCAP for next fiscal year	Assistant Superintendent, Business Services; Director of Fiscal Services; Chief Academic Officer; Coordinator State/Federal Programs
January 22, 2026	Governor Proposed Budget Workshop	Review Governor's major funding and policy proposals to project revenue and changes for 2026-27	Assistant Superintendent, Business Services; Director of Fiscal Services; Accounting Technician
January 29, 2026	Present the Governor Proposal to Cabinet	Review Governor's major funding and policy proposals to project revenue for 2026-27 with Cabinet members	Assistant Superintendent, Business Services
January 30, 2026	Begin Preparation for Second Interim Analysis, Including LCAP Analysis	Begin to gather documents and reports related to changes from First	Director of Fiscal Services; Accounting Technician

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		Interim to present; identify variances and other important information	
During the end of January and Early February 2026	Position Budgeting Kick-Off	Meet with individual school sites to discuss staffing needs	Assistant Superintendent, Business Services; Director of Fiscal Services; Fiscal Specialist; Assistant Superintendent, Human Resources; Director of Human Resources
FEBRUARY			
February 2, 2026	Budget and Allocation Preliminary Template Sent to School Sites	Distribute budget and allocation preliminary template to school site and departments	Director of Fiscal Services; Accounting Technician
February 5, 2026	Establish Purchasing Deadlines	Send information to sites and departments regarding the deadlines for purchasing for the current fiscal year	Purchasing Director
February 15, 2026	Present Finalized Projected Enrollment and Staffing to the Cabinet, Including Resolution for Reducing/Discontinuing Particular Kinds of Services (if needed)	Review projected enrollment and staffing for 2026-27 with the executive Cabinet	Assistant Superintendent, Business Services; Director of Fiscal Services; Assistant Superintendent, Human Resources
February 19, 2026	Budget Workshop Presentation and Cash Flow Update	Present cash flow report to the Board and an update of the Governor's Budget Workshop	Assistant Superintendent, Business Services; Director of Fiscal Services
February 20, 2026	Budget Talks Kick-Off with Schools and Departments	Meet with individual school sites to discuss 2026-27 preliminary site budget allocations and potential needs for the next fiscal year	Director of Fiscal Services; Accounting Technician

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February 25, 2026	LCAP Check-In	Review all LCAP expenses; ensure the goals and actions are aligned to the budget	Director of Fiscal Services; Accounting Technician; Coordinator State/Federal Programs
February/Early March 2026	Complete the Second Interim Report	Complete the Second Interim report; verify/update revenue and expenditure assumptions; identify notable variances; incorporate input from department leaders and make any other necessary adjustments	Assistant Superintendent, Business Services; Director of Fiscal Services; Accounting Technician
MARCH			
March 2, 2026	Budget and Allocation Due from School Sites	School sites and department submit their completed budget and allocation template	Director of Fiscal Services; Accounting Technician
Early March 2026	March 15 Notifications for Release of Certificated Classified Personnel	Ensure legal deadlines are followed and planned accordingly	Assistant Superintendent, Business Services; Director of Fiscal Services; Assistant Superintendent, Human Resources
Early March 2026	Review Special Education Maintenance of Effort	Review special education maintenance of effort calculations and make adjustments if necessary	Assistant Superintendent, Business Services; Director of Fiscal Services; Director of Special Education
March 12, 2026	Board Approves Second Interim Report and Cash Flow Update to the Board	Present the Second Interim report and cash flow report to the Board of Education	Assistant Superintendent, Business Services; Director of Fiscal Services
March 13, 2026	Budget Planning with School Site Teams and Departments	Meet with school sites and departments to discuss their allocations	Director of Fiscal Services; Accounting Technician

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March 25, 2026	Briefing with the Superintendent and Cabinet—Share Budget Development Updates	Review 2026-27 allocations and 2025-26 projected expenditures	Chief Academic Officer; Assistant Superintendent, Business Services; Assistant Superintendent, Human Resources
APRIL			
April 1, 2026	Budget Planning with Administrative Teams, School Sites, and Departments	Meet to finalize their 2026-27 allocations	Director of Fiscal Services; Accounting Technician
April 16, 2026	Cash Flow Update to the Board	Present Cash Flow Report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
April 2026	Purchase Order Closing	Review dates for final requisitions and purchase orders	Purchasing Director
April 2026	Update Projections	Update enrollment, staffing, revenue, average daily attendance (ADA), salary, and other projections in preparation for estimated actuals and the new Adopted Budget	Director of Fiscal Services; Accounting Technician
MAY			
May 6, 2026	Prepare Estimated Actuals Analysis and Adjustments, Including LCAP Estimated Actuals	Review Estimated Actuals for 2025-26 and analyze budget to actuals; meet with departments for any large open purchase order encumbrances, make necessary adjustments to the estimations; review LCAP expenditures to ensure carryover is identified properly	Assistant Superintendent, Business Services; Chief Academic Officer; Assistant Superintendent, Human Resources
May 7, 2026	Cash Flow Update to the Board	Present Cash Flow Report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services

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May 12, 2026	Review and Finalize the 2026-27 Budget, LCAP, and Fiscal Stabilization Plan (if necessary) with the Cabinet	Review budget and LCAP figures and ensure that the district remains fiscally solvent	Assistant Superintendent, Business Services; Director of Fiscal Services
May 2026	Governor Proposes 2026-27 State Budget Revision, the “May Revision”	Review changes made to the Governor's proposed State Budget	Assistant Superintendent, Business Services; Director of Fiscal Services; Accounting Technician
May 22, 2026	Complete the Budget Overview for Parents (LCAP)	Complete 2026-27 Budget Overview for Parents for the district and any dependent charters with 2026-27 allocations	Director of Fiscal Services
JUNE			
June 18, 2026	Cash Flow Update; LCAP Public Hearing; Proposed Budget for 2026-2027 Public Hearing; Adoption of Education Protection Account Resolution in Accordance with Proposition 30 Annual Reporting Requirements	Provide cash flow update to the board; public hearing and presentation for the 2026-27 proposed budget, and a public hearing for the LCAP	Assistant Superintendent, Business Services; Director of Fiscal Services
June 25, 2026	Approval of Final LCAP and Approval of 2026-27 Budget	Board approves 2026-27 LCAP and the Adopted Budget	Assistant Superintendent, Business Services; Director of Fiscal Services
JULY			
July 14, 2026	Begin Year-End Closing Analysis	Start downloading reports, analysis of expenses, accruals, etc.	Assistant Superintendent, Business Services; Director of Fiscal Services
AUGUST			

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Deadline/Due Date	Major Task	Details	Responsible Party
August 6, 2026	Regular Board of Education Meeting 45-Day 2026-27 Budget Revisions (if needed)	Present revisions to the Adopted Budget as a result the final approved State Budget	Assistant Superintendent, Business Services; Director of Fiscal Services
August 14, 2026	Finalize Year-End Closing	Review 2025-26 revenues and expenditures, along with the balance sheet accounts	Director of Fiscal Services; Accounting Technician
August 20, 2026	Cash Flow Update to the Board	Present Cash Flow Report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
August 17-28, 2026	Review Staffing Projections, Compare Enrollment	Compare and review projections with actuals and adjust staffing as necessary; review staffing to the required Education Code and bargaining unit ratios; ensure compliance with state mandated ratios	Chief Academic Officer; Assistant Superintendent, Business Services; Assistant Superintendent, Human Resources
SEPTEMBER			
September 10, 2026	Approval of the Unaudited Actuals and Cash Flow	Present Unaudited Actuals and Cash Flow Report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
OCTOBER			
October 1, 2026	Cash Flow Update to the Board	Present Cash Flow Report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
October 16, 2026	First Interim Kick-Off and Timeline Development	Prepare timeline and roadmap for First Interim	Assistant Superintendent, Business Services; Director of Fiscal Services; Accounting Technician
October 1, 2026	Clear Accruals and Payables; Provide Updated Budget Reports to Sites and Departments	Clear accruals and payables identified in the Unaudited Actuals; provide updated budget reports to sites and	Director of Fiscal Services; Accounting Technician

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		departments with any revised allocations	
October 2026	Review Alternative Income Form, ADA, California Longitudinal Pupil Achievement Data System (CALPADS), and Enrollment	Ensure that the alternative income forms are submitted before the deadline, verify the enrollment based on Census Day information, review staffing, update CALPADS	Director of Fiscal Services; Accounting Technician; Director of Technology; Database Administrator
NOVEMBER			
November 2026	Approval of Budget Development Calendar	Prepare and approve the budget development calendar for the new year	Assistant Superintendent, Business Services; Director of Fiscal Services
November 5, 2026	Cash Flow Update to the Board	Present Cash Flow Report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
DECEMBER			
Late November/Early December 2026	Complete the First Interim Report	Complete the First Interim report, verify/update revenue and expenditure assumptions, identify notable variances, incorporate input from department leaders, and make any other necessary adjustments	Assistant Superintendent, Business Services; Director of Fiscal Services; Accounting Technician
December 10, 2026	Approval of the First Interim Report	Present the First Interim report to the Board	Assistant Superintendent, Business Services; Director of Fiscal Services
December 15, 2026	Final Audited Financial Statement/Audit Report Submitted to the County	Finalization of 2025-26 audit and submit a Board-approved copy to the county	Assistant Superintendent, Business Services; Director of Fiscal Services