

PGUSD

Budget Subcommittee

Purpose & Role of the Subcommittee

The Advisory Budget Subcommittee serves as an **advisory body** to the Superintendent and Board of Education, providing input and insights into the district's fiscal planning and budgeting processes. The committee supports **transparency, equity, and alignment with PGUSD's strategic goals** through the evaluation of budget priorities, multiyear projections, and funding allocations.

While the committee does not have decision-making authority, it plays a key role in shaping thoughtful, informed, and sustainable financial recommendations that support student success and responsible stewardship of public resources.

Committee Structure

- **Superintendent (Chair)**
- **Assistant Superintendent (Business Services)**
- **Chief Human Resources Officer**
- **Fiscal Officer / Budget Analyst**
- **PGTA Designee (Certificated Staff)**
- **CSEA Designee (Classified Staff)**
- **Two Board of Education Trustees**

District staff will provide facilitation, data, training, and technical support to enable informed discussion and recommendations.

Meeting Schedule & Reporting Timeline (2025–26)

- **Quarterly Meetings:**
 - September 2025
 - December 2025
 - February 2026
 - April 2026
- **Board Reporting:**
 - Staff will deliver updates to the Board following each meeting, summarizing key themes, feedback, and advisory input.
 - Subcommittee recommendations will be delivered to district administration prior to the **Board Budget Study Session in January 2026**.
 - All recommendations will come in the form of a Committee recommendation to the full Board.

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Goals and Responsibilities

Primary Goals

- Advise on budget planning with a focus on transparency, equity, and academic alignment
- Support stakeholder understanding of the school district budgeting process
- Ensure resource allocation aligns with PGUSD's educational goals, staffing needs, and LCAP priorities
- Promote equity across school sites and program areas
- Monitor the strategic use of ongoing, one-time, and restricted revenues

Key Responsibilities

Committee members will be trained and supported to participate meaningfully in the following areas:

- **Understanding District Budget Structure**
 - Overview of **fiscal year calendar**, budget cycle, and timelines
 - Key components: Unrestricted General Fund, Restricted Funds, Federal/State allocations
 - Role of budget in sustaining programs and staffing
- **Navigating SACS Account Code Structures**
 - Understanding how programs are reflected in funding codes
 - How expenditures are tracked and categorized
- **Reviewing Budget Assumptions and Multiyear Projections**
 - Enrollment and ADA assumptions
 - Cost-of-living adjustments (COLAs), step-and-column costs, STRS/PERS liabilities
 - Understanding fiscal outlook beyond the current year
- **Evaluating Alignment with Strategic Goals**
 - How the budget supports the **Local Control and Accountability Plan (LCAP)**
 - Ensuring resources are directed to student need, program growth, and intervention services
- **Assessing Site-Based and Programmatic Requests**
 - Reviewing site submissions or program expansion proposals
 - Promoting **equity of opportunity and funding** across schools
- **Monitoring Revenue Changes and Restrictions**
 - Understanding the implications of **one-time funding** and **restricted revenues**
 - Advising on **program expansion or contraction** in response to revenue gains or losses

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Advisory Impact

The committee's insights and feedback will be used to:

- Inform the development of the **Proposed Budget** presented in May/June
- Shape **recommendations for Board consideration** during study sessions
- Advise on financial decision-making throughout the school year, particularly in response to unexpected state budget changes or shifts in enrollment