

**FY2024-25 Detailed Budget Development Calendar- Operating and Federal Relief Funds**

Category	Item	Date
Initial Budget Development	Set up of budget system environment for new budget cycle (FY2024 and FY2025), including approved labor union contract agreements, position details	End of October
Initial Budget Development	Confirm all positions are correctly coded and align to current positions in HR system	End of October
Initial Budget Development	Conduct budget system training and refresher for budget, grants, and position control teams	End of October
Initial Budget Development	Import on-board employees into budget system and confirm all positions and funding allocations load correctly	End of October
Initial Budget Development	Begin set up of five-year plan for the updated fiscal years (FY2024 to FY2029)	End of October
Initial Budget Development	Begin reaching out to offices for key budget updates	End of October - Early November
Initial Budget Development	Add all vacant positions into budget system and confirm all budgeted positions are correctly reflected in budget system	Early November
Initial Budget Development	Review and test employee salaries to confirm all enacted contractual increases and steps are correctly reflected in the budget system	Early November
Initial Budget Development	Import current budgets from Oracle finance system as of October 31 into budget system for non-full time salaries (supplemental pay such as overtime, extra-curricular and professional development pay)	Early November
Initial Budget Development	Import current budgets from Oracle finance system as of October 31 into budget system for non-personnel services (includes items such as contracts, supplies, and travel)	Early November
Initial Budget Development	Adjust non-full time salary budgets for current and request year	Mid-November
Initial Budget Development	Adjust non-personnel budgets for current and request year based on latest estimates	Mid-November
Public Reports Released	Release Q1 Quarterly School Manager Report	November 15, 2023
Engagement Activities	School District of Philadelphia Cabinet Members: Preview of Budget Process - Operating Budget Deficits and Paths Forward	November 27, 2023
Engagement Activities	Board of Education President and Vice President: Preview of Budget Process - Operating Budget Deficits and Paths Forward	November 29, 2023
FY2024-2025 Budget Changes and Priority Review	Hold budget meetings for Year 1 strategic actions	End of November
Engagement Activities	Board of Education: Preview of Budget Process - Operating Budget Deficits and Paths Forward	November 30, 2023
FY2024-2025 School Budget Process	Finalize School budget calendar	Month of December
FY2024-2025 Budget Changes and Priority Review	Determine preliminary revenue versus expenditure gap	Month of December
FY2024-2025 Budget Changes and Priority Review	Begin work on school budget allocations- review enrollment-driven formula, centrally-funded positions, CSI funding and requirements, and other grant funds; to also discuss impact of expiration of Federal Relief funds/ARPA discretionary program	Month of December
Initial Budget Development	Finalize and program benefit targets into budget system, including latest benefit estimates	Early December
Initial Budget Development	Adjust vacant position records so they are reflected for a full year and budget savings related to vacancies into salary savings in current and request years	Early December
Initial Budget Development	Review all positions and salary information in budget system	Early December
Initial Budget Development	Update and test variable and fixed benefits in budget system against budget targets	Early December
Initial Budget Development	Finalize benefits in budget system	Early December
Initial Budget Development	Review five-year assumptions with Finance leadership	Early December

Category	Item	Date
Initial Budget Development	Load all scheduled bonuses for current and request years (FY2024 and FY2025) into budget system	Early December
Initial Budget Development	Determine and update revenue estimates into budget system	Early December
Initial Budget Development	Review salary savings assumptions incorporated into budget	Early December
Initial Budget Development	Review and update benefit and salary projections for the five-year plan	Early December
Public Reports Released	Post budget development presentation and detailed public budget calendar including public engagement dates to the Office of Management and Budget's website	Early December
Engagement Activities	State House of Representatives, Philadelphia Delegation: Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 4, 2023
Engagement Activities	City of Philadelphia Finance Department: Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 5, 2023
Engagement Activities	City Council Education Committee Leadership: Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 6, 2023
Engagement Activities	CASA President: Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 6, 2023
Engagement Activities	PFT President: Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 7, 2023
Engagement Activities	Local Media: Operating Budget Deficits and Paths Forward	December 7, 2023
Engagement Activities	Presentation at Board of Education Action Meeting: Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 7, 2023
Engagement Activities	School District of Philadelphia Central Office Employee Townhall: Operating Budget Deficits and Paths Forward	December 11, 2023
Engagement Activities	City of Philadelphia Finance Department: Discussion of City-Specific Funding Requests	December 12, 2023
Engagement Activities	City Council Committee of the Whole (Biannual Meeting): Preview of Budget Process - Operating Budget Deficits and Paths Forward	December 12, 2023
Engagement Activities	CASA Leadership Team: Budget development deep dive	December 13, 2023
Engagement Activities	Chamber of Commerce: Operating Budget Deficits and Paths Forward	December 14, 2023
Engagement Activities	City Council Education Committee Leadership and Council Finance Staff (QSMR): Operating Budget Deficits and City-Specific Funding Asks	December 18, 2023
Engagement Activities	Dr. Watlington Presentation to Principal Advisory Group: Operating Budget Process	December 19, 2023
Engagement Activities	Dr. Watlington Presentation to Teacher Advisory Group: Operating Budget Process	December 21, 2023
FY2024-2025 School Budget Process	Coordinate schedules for key budget meeting dates with leadership and Assistant Superintendents	Month of January
FY2024-2025 Budget Changes and Priority Review	Gather guidance from District leadership on budget priorities and use to identify preliminary gap-closing measures	Month of January
FY2024-2025 Budget Changes and Priority Review	Begin modified zero-based budgeting pilot- conduct individual office meetings	Month of January
FY2024-2025 School Budget Process	Work with Assistant Superintendents and central offices to prepare for school budget development and meetings	Month of January / Early February
Initial Budget Development	Review Initial five-year plan with finance leadership and all changes incorporated	Month of January / Early February
FY2024-2025 Budget Changes and Priority Review	Modified zero-based budgeting pilot- offices determined and kick off meeting held	Early January
Public Reports Released	Update detailed public budget calendar posted to Office of Management and Budget's website	January 5, 2024
Engagement Activities	Student Board of Education Members: Operating Budget Deficits and Best Ways to Engage Students on their Budget Priorities	January 8, 2024
Engagement Activities	Refine budget priorities through Labor partner budget meetings- PFT Leadership Meeting	January 8, 2024
Engagement Activities	Refine budget priorities through Labor partner budget meetings- Unite Here! Local 634 Leadership Meeting	January 11, 2024
Engagement Activities	Refine budget priorities through Labor partner budget meetings- SPAP Leadership Meeting	January 11, 2024
Engagement Activities	Refine budget priorities through Board of Education Parent and Community Advisory Council (PCAC) discussion	January 18, 2024
Engagement Activities	Collect data on budget priorities through multilingual surveys for students, parents, or other family members; teachers, principals, support and administrative employees; external and community partner organizations; faith-based organizations; City and State government partners; and other community members	January 22 - February 5
Engagement Activities	Refine budget priorities through Principal Advisory Group discussion	January 23, 2024
Engagement Activities	State of Schools Address	January 30, 2024

Category	Item	Date
Engagement Activities	Refine budget priorities through Teacher Advisory Group discussion	January 30, 2024
FY2024-2025 Budget Changes and Priority Review	All central offices complete review of their current budget, including vacant positions, and make recommendations for budget revisions in next fiscal year	End of January / Early February
Initial Budget Development	Lockdown numbers in budget system for the final Initial Budget and City Council Q2 report	Month of February
Public Reports Released	Update detailed public budget calendar posted to Office of Management and Budget's website	February 1, 2024
Initial Budget Development	Prepare detailed review of five-year plan to confirm all assumptions, and changes since last year's five-year plan	Early February
Initial Budget Development	Complete review of preliminary FY2024 and FY2025 budgets before major changes	Early February
FY2024-2025 School Budget Process	Calculate average salary and benefit costs for school-based positions	Early February
FY2024-2025 School Budget Process	Send central office allocations to offices for review and updates	Early February
FY2024-2025 School Budget Process	Finalize budget memo and send to principals with an overview of the process and meeting dates	Early February
FY2024-2025 School Budget Process	Complete analysis of impact of capital and programmatic changes, including grade changes and relocations	Early February
Engagement Activities	Refine budget priorities through Support Employee and Administrator focus groups	Early February
FY2024-2025 Budget Changes and Priority Review	Finalize decisions for all school budget-related items	Early February
FY2024-2025 School Budget Process	Prepare school allocation model for next school year, including review of all assumptions and set up of principal reports	Early February
Initial Budget Development	Review January year-to-date actuals to update salary and other non-personnel budgets	Early February
FY2024-2025 School Budget Process	Planning memo shared by Deputy Superintendent of Academics providing any significant funding or academic programming changes for next school year	Early February
FY2024-2025 Budget Changes and Priority Review	Schools budgets- complete program evaluation of special education and ESL positions	Early February
FY2024-2025 School Budget Process	Prepare school budget system (SMS) for FY2025, including set up of positions and loading average salaries	Early February
FY2024-2025 School Budget Process	Load central office allocations as they are finalized by offices	Early February
FY2024-2025 School Budget Process	Write Guide to School Budgets	Early February
Engagement Activities	Refine budget priorities through Student Advisory Group discussion	February 6, 2024
Engagement Activities	Governor's Budget Address	February 6, 2024
Public Reports Released	Release Q2 Quarterly School Manager Report	February 15, 2024
FY2024-2025 Budget Changes and Priority Review	For school budgets, finalize enrollment-driven formula, and all centrally-provided funding and positions	Mid-February
Engagement Activities	Focus Group - Unite Here! Local 634 Members	Mid-February
FY2024-2025 School Budget Process	Final enrollment projections provided to Budget team	Month of February
Engagement Activities	Dr. Watlington Presentation to Principal Advisory Council: Operating Budget Updates	February 20, 2024
FY2024-2025 School Budget Process	Determine basic operating school allocations and load into SMS	Month of February
Engagement Activities	Dr. Watlington Presentation to Teacher Advisory Council: Operating Budget Updates	February 22, 2024
FY2024-2025 School Budget Process	Complete final clean up of SMS data	Month of February
FY2024-2025 School Budget Process	Release school budgets in SMS, send summary reports to principals, and make Guide to School budgets available	Month of February/ Early March
Lump Sum	Revise budget with updates for FY2025 initiatives	End of February
Engagement Activities	Refine budget priorities through Labor partner budget meetings- 32BJ Leadership Meeting	End of February
FY2024-2025 Budget Changes and Priority Review	Hold budget meetings for Year 2 strategic actions	Month of March
Engagement Activities	Refine lump sum budget priorities through additional multilingual surveys for students, parents, or other family members; teachers, principals, support and administrative employees; external and community partner organizations; faith-based organizations; City and State government partners; and other community members	Month of March
FY2024-2025 Budget Changes and Priority Review	Review and refine preliminary gap-closing measures with senior management	Month of March
Public Reports Released	Update detailed public budget calendar posted to Office of Management and Budget's website	March 1, 2024

Category	Item	Date
FY2024-2025 School Budget Process	Hold day for principals to review budgets prior to start of budget meetings	Month of February/ Early March
FY2024-2025 Budget Changes and Priority Review	Complete program evaluation for ARPA including: school safety, climate, facility maintenance, environmental service, and cleaning contracts; after school and summer programs	Month of March
Lump Sum	Review February year-to-date actuals to update salary and other non-personnel budgets	Early March
Lump Sum	Create lump sum presentation for Board of Education Action Meeting	Early March
Lump Sum	Load Five-Year Plan with Lump Sum budget and finalize with leadership changes	Early March
FY2024-2025 School Budget Process	Hold budget network meetings and work with principals to develop their preliminary budget aligned with the strategic goals of the school and identify new positions that require system set up	Month of March
FY2024-2025 School Budget Process	Central office working sessions- principals work with central office staff to discuss outstanding questions, problem solve, and have a fully planned budget that is entered into SMS	Month of March
Lump Sum	Create lump sum resolution and letter to City Council and Mayor	Mid-March
FY2024-2025 School Budget Process	Hold Submission Meetings- transactional meetings to review and submit final budget, including all necessary approvals including the Assistant Superintendent and central office departments.	Month of March
Engagement Activities	Dr. Watlington Presentation to Principal Advisory Council: Operating Budget Updates	March 19, 2024
FY2024-2025 School Budget Process	Complete final clean up after budget submissions to confirm all of the data in SMS is reflected accurately and is in compliance with school budgeting requirements	Month of March
Engagement Activities	Dr. Watlington Presentation to Teacher Advisory Council: Operating Budget Updates	March 21, 2024
Board of Education Meeting Dates	Board votes on lump sum action item	March 28, 2024
Development of Budget Books	Complete budget book formatting and requests for data from other offices	Month of April
Public Reports Released	Update detailed public budget calendar posted to Office of Management and Budget's website	April 1, 2024
Development of Budget Books	Update budget system with school budget purchases	Early April
Development of Budget Books	Review March year-to-date actuals to update salary and other non-personnel budgets	Early April
Development of Budget Books	Write budget in brief summary for budget book	Early April
Development of Budget Books	Create presentation for Board of Education Budget Hearing	Early April
Development of Budget Books	Create Budget 101 presentation that is released in conjunction with budget books	Mid-April
Development of Budget Books	Finalize budgets for five-year plan and budget books	Mid-April
Development of Budget Books	Finalize five-year plan with budget book data	Mid-April
Development of Budget Books	Detailed review of budget books with Chief Financial Officer	Mid-April
Public Reports Released	Finalize the Consolidated and School Budget Books and post to the District's website prior to Board of Education budget hearing	Mid-April
Board of Education Meeting Dates	Board of Education holds Budget Hearing	April 25, 2024
Engagement Activities	City Council holds Budget Hearing	April 30, 2024
FY2024-2025 Budget Changes and Priority Review	Finalize gap-closing decisions and incorporate into the adopted budget	Month of May
Public Reports Released	Update detailed public budget calendar posted to Office of Management and Budget's website	May 1, 2024
Budget Adoption	Review April year-to-date actuals to update salary and other non-personnel budgets	Early May
Public Reports Released	Release Q3 Quarterly School Manager Report	May 15, 2024
Budget Adoption	Finalize the FY2024 amended and FY2025 adopted budgets	Mid-May
Budget Adoption	Finalize five-year plan with the FY2024 amended and FY2025 adopted budgets	Mid-May
Budget Adoption	Create adoption resolutions and presentation	Mid-May
Board of Education Meeting Dates	Board of Education vote on FY2024 amended and FY2025 adopted budgets <i>(Note- the Board of Education adopts Operating and Capital budgets only)</i>	May 30, 2024
Public Reports Released	Update detailed public budget calendar posted to Office of Management and Budget's website	June 3, 2024
Budget Adoption	Update finance system with the FY2024 amended budget	Mid-June
Budget Adoption	Update finance system with the FY2025 adopted budget	Mid-June to Early July