



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.3

**Meeting Date:** December 10, 2015

**Subject:** Approve 2016-2017 Budget Calendar

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: \_\_\_\_\_)
- Conference/Action
- Action
- Public Hearing

**Division:** Business Services

**Recommendation:** Discuss and approve the Budget Calendar for the 2016-17 Adopted Budget time line.

**Background/Rationale:** While the 2015-16 budget is currently balanced, there are unknowns regarding the final budget for this fiscal year and, until the Governor's budget is provided, the impact on the 2016-17 and 2017-18 budgets are unknown as well. The attached calendar reflects estimated time lines for major activities to ensure a balanced budget on or before July 1, 2016.

**Financial Considerations:** Education Code section 42127 requires that a balanced budget is submitted on or before July 1 of each fiscal year.

**LCAP Goal(s):** Family and Community Engagement

**Documents Attached:**

1. Executive Summary
2. Budget Calendar

**Estimated Time of Presentation:** 5 Minutes

**Submitted by:** Gerardo Castillo, CPA, Chief Business Officer

**Approved by:** José L. Banda, Superintendent

# Board of Education Executive Summary

## Business Services

Budget Calendar 2016-17

December 10, 2015



### I. OVERVIEW/HISTORY:

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Our district has selected the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget on or before July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within 45 days of the Governor's signing of the State Budget, revisions in revenue and expenditures that reflect the funding made available by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district, the budget process must include a well-defined budget calendar outlining when specific activities will be completed.

Although there are numerous deadlines used in the development of the 2016-17 budget, the calendar highlights the main steps, specifically those involving the Board.

### II. Driving Governance:

- Education Code section 42126 states that each budget shall be made on the number of forms or in the format prescribed by the Superintendent of Public Instruction.
- Education Code section 42127 requires that on or before July 1 of each year, the Governing Board of each school district shall hold a public hearing on the budget, adopt a budget and, within five days, file that budget with the county superintendent of schools.

### III. Budget:

While the 2015-16 budget is currently balanced, the state budget is based on uncertainty. Out year budgets will gain clarity as the Governor's budget is released and the May Revise is issued. The budget calendar will guide timelines for specific activities that need to take place once state budget information is known.

# Board of Education Executive Summary

## Business Services

Budget Calendar 2016-17

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### IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2016-17 budget.

### V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2016-17.

### VI. Results:

Budget development for 2016-17 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2016.

### VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district's finances.
- Follow the requirements of Local Control Accountability Plan (LCAP).
- Continue to engage stakeholders in the budget development process through the LCAP community engagement.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

**2016-17 Budget Calendar**

<p><b>December 2015</b></p> <ul style="list-style-type: none"> <li>• Board Approval of First Interim Report</li> <li>• Board Budget Brief Update</li> <li>• Present 2016-2017 Budget Calendar to Board for Approval</li> </ul>	<p>December 10 December 10 December 10</p>
<p><b>January 2016</b></p> <ul style="list-style-type: none"> <li>• Presentation of Independent Audit Report</li> <li>• LCFF/LCAP Community Meeting (Future LCAP Meetings will be determined)</li> <li>• Governor's Budget Proposal and Budget Recommendations</li> <li>• Staff Review of Governor's Budget Proposal and potential impact</li> <li>• Board Budget Update</li> </ul>	<p>January 7  January 13  January 21</p>
<p><b>February 2016</b></p> <ul style="list-style-type: none"> <li>• Potential 2016-2017 Budget Reductions to Board for Conference</li> <li>• Board Action on 2016-2017 Recommended Budget Reductions</li> </ul>	<p>February 4 February 18</p>
<p><b>March 2016</b></p> <ul style="list-style-type: none"> <li>• Certificated Lay Off Notices to Meet March 15 Deadline if Needed</li> <li>• Board Approval of Second Interim</li> </ul>	<p>March 3 March 17</p>
<p><b>April 2016</b></p> <ul style="list-style-type: none"> <li>• Classified Lay Off Notices if Needed</li> </ul>	<p>April 7</p>
<p><b>May 2016</b></p> <ul style="list-style-type: none"> <li>• Governor's "May Revise" Report</li> <li>• Board Discussion of the Projected "May Revise" and Approval of the Final 2016-17 Budget Balancing Recommendations if Needed</li> </ul>	<p>Early May May 19</p>
<p><b>June 2016</b></p> <ul style="list-style-type: none"> <li>• Board Approval of LCAP</li> <li>• Public Hearing and Adoption of 2016-17 LCAP and Proposed Budget</li> </ul>	<p>June 2 June 16</p>