



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.3

Meeting Date: December 8, 2011

Subject: Budget Calendar for 2012-13

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

Division: Administrative Services

Recommendation: Discuss and approve the Budget Calendar for the 2012-13 Adopted Budget time line.

Background/Rationale: While the 2011-12 budget is currently balanced, there are many unknowns regarding the final budget for this fiscal year and the impact on the 2012-13 budget. There is concern regarding the ability of the state to fund education at the current level. The attached calendar reflects estimated time lines for major activities to ensure a balanced budget on or before July 1, 2012.

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

Documents Attached:

1. Executive Summary
2. Budget Calendar

Estimated Time of Presentation: 5 Minutes

Submitted by: Patricia A. Hagemeyer, Chief Business Officer

Approved by: Jonathan P. Raymond, Superintendent

Board of Education Executive Summary

Administrative Services

Budget Calendar for 2012-13

December 8, 2011



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 2012-13 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 2011-12 budget is currently balanced, the state budget is based on uncertainty. With expectations of increased state revenues that most likely will not materialize, it is likely the district will see mid-year reductions. The impact of those mid-year reductions will carry into the 2012-13 fiscal year. After so many years of budget reductions, 2012-13 will require the most difficult decisions yet. 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

Administrative Services

Budget Calendar for 2012-13

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IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2012-13 budget.

V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2012-13.

VI. Results:

Budget development for 2012-13 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, 2012.

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.
- Continue to engage stakeholders in the budget development process through a community survey and community budget meetings.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2012-13 Budget Calendar

2012-13 Budget Calendar	
<p>December 2011</p> <ul style="list-style-type: none"> • Present Calendar to Board for Approval • Board Approval of First Interim Report • Department of Finance Determination on Potential "Trigger" Impact 	<p>December 8 December 14 December 15</p>
<p>January 2012</p> <ul style="list-style-type: none"> • Budget Survey to Parents/Community/Staff • Board Workshop - Governor's Budget Proposal and Budget Recommendations • Board Approval on Mid-Year Reductions if Needed • Preliminary Results of Budget Survey 	<p>January 13 January 19 January 19 January 30</p>
<p>February 2012</p> <ul style="list-style-type: none"> • Potential 2012-13 Budget Reductions to Board for Conference • Board Action on 2012-13 Recommended Budget Reductions • Community Budget Information Meetings 	<p>February 2 February 16 TBD</p>
<p>March 2012</p> <ul style="list-style-type: none"> • Certificated Lay Off Notices to Meet March 15 Deadline if Needed • Board Approval of Second Interim Report • Community Budget Information Meetings 	<p>March 1 March 15 TBD</p>
<p>April 2012</p> <ul style="list-style-type: none"> • Classified Lay Off Notices if Needed 	<p>April 12</p>
<p>May 2012</p> <ul style="list-style-type: none"> • Governor's "May Revise" Report • Board Discussion of the Projected "May Revise" and Approval of the Final 2012-13 Budget Balancing Recommendations if Needed 	<p>Early May May 17</p>
<p>June 2012</p> <ul style="list-style-type: none"> • Board Approval of Third Interim Report if Needed • Public Hearing and Adoption of 2012-13 Proposed Budget 	<p>June 14 June 21</p>