



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.3

Meeting Date: December 6, 2018

Subject: Approve 2019-20 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 2019-20 Adopted Budget time line.

Background/Rationale: While the 2018-19 budget remains disapproved, there continue to be unknowns, such as salary and benefit settlements with all bargaining units that may improve the fiscal situation. Until the Governor's Proposed 2019-20 budget released, the impact on the 2019-20 and 2020-21 budgets are unknown as well. The attached calendar reflects estimated time lines for major activities to meet the deadline for submitting the budget on or before July 1, 2019.

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

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
2. Budget Calendar

Estimated Time of Presentation: 5 minutes

Submitted by: Dr. John Quinto, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

Approve Budget Calendar 2019-2020

December 6, 2018



I. OVERVIEW/HISTORY:

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 in the Local Control Accountability Plan (LCAP), 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 2019-2020 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. These are commonly referred to as the SACS, or Standardized Account Code Structure, forms.
- 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 2018-2019 budget has yet to be approved, and the goal of the interim report is to provide a budget that can be certified "qualified". Out year budgets will gain clarity as the January 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.

IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2019-2020 budget.

V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2019-2020.

VI. Results:

Budget development for 2019-2020 will follow the calendar approved by the Board. Required

Board of Education Executive Summary

Business Services

Approve Budget Calendar 2019-2020

December 6, 2018

Board actions will take place in a timely manner in order to ensure a balanced Adopted Budget is in place on or before July 1, 2019.

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

2019-2020 Budget Calendar

<p>September 2018</p> <ul style="list-style-type: none"> • 2017-18 Unaudited Actuals 	<p>September</p>
<p>December 2018</p> <ul style="list-style-type: none"> • Board Approval of First Interim Report and Revised Budget • Present 2019-20 Budget Calendar to Board for Approval • Presentation of Independent Audit Report • FCMAT Fiscal Review Report 	<p>December December December December</p>
<p>January 2019</p> <ul style="list-style-type: none"> • LCFF/LCAP Community Meeting (Future LCAP Meetings will be determined) • Staff Review of Governor's Budget Proposal and potential impact 	<p>January January</p>
<p>February 2019</p> <ul style="list-style-type: none"> • Board Budget Update on January's Governor's Budget Proposal and Budget Recommendations • Potential 2019-2020 Budget Reductions to Board for Conference/First Reading 	<p>February February</p>
<p>March 2019</p> <ul style="list-style-type: none"> • Board Action on 2019-20 Recommended Budget Reductions • Certificated Lay Off Notices to Meet March 15 Deadline, as Needed • Board Approval of Second Interim Report 	<p>March March March</p>
<p>April 2019</p> <ul style="list-style-type: none"> • Classified Lay Off Notices, as Needed 	<p>April</p>
<p>May 2019</p> <ul style="list-style-type: none"> • Governor's "May Revise" Report is released • Board Discussion of the Projected "May Revise" and Approval of the Final 2019-20 Budget Balancing Recommendations 	<p>May May</p>
<p>June 2019</p> <ul style="list-style-type: none"> • Board Approval of LCAP • Public Hearing for 2019-20 LCAP and Proposed Budget • Adoption of 2019-20 LCAP and Proposed Budget 	<p>June June June</p>