



**Board Budget Committee**  
**Thursday, June 13, 2019 6:00-8:00 PM**  
**SERNA Center, Community Room, 5735 47<sup>th</sup> Ave, Sacramento, CA 95824**

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**Meeting Minutes**

Attendees: Lisa Murawski, Jessie Ryan, Darrel Woo, Elliot Lopez, Amari Watkins, Gloria Chung, Nathaniel Browning, Jacquie Canfield and Erika Zavaleta

Item 1: Welcome/Call to Order

- Meeting Called To Order at 6:04 pm by Member Murawski

Item 2: Roll Call/Establish Quorum

- Roll call, motion to establish quorum by Member Murawski, Seconded by Member Woo

Item 3: Approval of Agenda

- Motion to Approve Meeting Agenda by Member Murawski, Seconded by Member Woo

Item 4: Approval of April 11, 2019 Minutes – postponed until correct Minutes are received.

Item 5: Mindfulness Minute

- Timed minute of silent reflection by Lisa Murawski

Item 6: Public Comment for Non-Agenda Items

- Karen Swett –Thinks the leadership on the committee is excellent and that Board Members recognize the need for authentic monitoring.

Member Murawski –Board President Ryan has joined the meeting (6:11 pm)

Item 7: Update on Implementation of FCMAT Findings

- Amari Watkins – The latest update to the FCMAT findings was been posted to the website. Two items moved to the completed section since last updated. First, (1) FCMAT finding no evidence that the LCAP and SPSA were aligned. This past year, Budget and LCAP staff have been meeting quarterly to ensure that integration takes place.
- Board President Ryan – Able to flag when a school is misaligned in spending vs goals?
- Elliot Lopez – The business process has yet to be fully defined, but the completion is expected next fiscal year. The intention is to look at the report and see how the funds are being spent in respect to what is listed in the SPSA, and then establish a delta.
- Amari Watkins –The second item that has been completed is related to Cashflow – we are forecasting disbursement at least 18 months out for this particular section. The remaining items are in progress. The first being the BPs. BP 3100—Budget and BP 0460—LCAP are in the process of being revised. Both policies are expected to go to the Board in September.
- Nathaniel – BP 0460 is not a current policy and PB 3100 was last updated in 2002.
- Board President Ryan – The Board has asked for a systemic analysis of why we have so many outdated Board Policies and a rationale of coming into compliance.



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- Amari Watkins – FCMAT finding on use of restricted dollars for restricted programs. Some federal dollars were not spent timely and were returned to the federal government. For 19-20, we are looking at Federal Title Funds more closely. For 18-19, estimating that 3-4 million in Title I funding have not been spent but those funds are allowed for carry over. Medi-Cal funds need to be discussed with the Consortium.
- Member Murawski – Requesting more information on the Consortium.
- Gloria Chung – Title IIs and IIIs do carry over. Typically these funds are on a 15-~~21~~7 month cycle.
- Amari Watkins – This is part of the year end closing process. The last item is how the District accounts for all position costs. In the outgoing system, every position had many assignments, and multiple people were assigned to a position. A unique identifier is now assigned for each person creating a one-to-one position. All the tests on the new system have been successful to date. Encouraged everyone to view the FCMAT matrix on the website.
- Board President Ryan – Mentioned the level of work and the pride the Budget (Business) Team has in executing the FCMAT recommendations along with the recommendations made by Mrs. Canfield. Was also surprised to hear that in some cases some of the team members were working until 4 am to complete this work.
- Elliot Lopez – The Cabinet has also implemented a rigorous new process for reviewing all positions requests and approvals.

**Public Comment**

- Eric Thronson – Procedural question regarding public comment.
- Member Murawski – Presentation, questions from Board Members, and then public comment. Public comment questions can be followed up on off-line.
- Karen Swett – Many believe that the more eyes on the budget, the better. Asked for a copy of position control.

**Back to Item 4: Approval of April 11, 2019 Meeting Minutes**

- Member Murawski – Question regarding how clearly minutes should be reflected.
- Board President Ryan – Minutes are highlights of the meeting. It would not be a good use of resources to transcribe meetings.
- Member Murawski – Requests edit to Minutes under Item 8. Request change from “we must think about adopting this framework” to “we should think about”.
- Board President Ryan – Motion to Approve with amendments, 2nd by Member Woo.

**Item 8: Exploring Best Practices in School District Budgeting**

- a) Discuss Draft Request for Cost Analysis of Various District Expenditures:
  - Member Murawski – Shared GFOA readings noted on the agenda. Discussed Step 3 under the Best Practices. Would like to discuss such an analysis to better understand



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---

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- breaking down of school and non-school site staffing and costs. Would like to know how much we are spending and to have a better sense of resource allocation.
- Board President Ryan – Interested in hearing Mrs. Canfield’s response. Do we have a way to compare a like-sized district? Keeping in mind that not all positions are coded the same way or titled the same way. Is this feasible?
  - Jacquie Canfield – This is a hard analysis to do because some school districts perform functions that are in other departments. Not comparing apples to apples. Wondering if the Board would be interested in receiving presentations by each department, such as the presentation that was done by Special Ed. For example, in Fresno Unified, such presentations start in February and continue at every Board meeting until completed in May.
  - Board President Ryan – SCOE verified that the cost in positions compared to similar sized districts, SCUSD is very lean. However, an analysis could not be done due to the variance in positions.
  - Jacquie Canfield – Also comparing IT departments have variances. For example, the software used if off the shelf vs. using a customized software, will dictate the size of staff needed to support that software.
  - Member Murawski – Enjoyed the presentation on school site staffing. Hard to understand staffing and school site decisions.
  - Jacquie Canfield – The presentation was based on staffing at school site based upon school size to give a good picture of a typical elementary school, middle and high school. The staffing parameters are on the website.
  - Member Murawski – Three questions with school staffing: (1) what everyone is getting, (2) what supplemental and concentration funding are they receiving, and (3) what is allocated to the school site for them to decide how to spend it?
  - Nathaniel Browning – The June 20<sup>th</sup> Board Meeting presentation on SPSA may provide insight.
  - Board President Ryan – It would be helpful to have an almanac on staffing measures, how numbers flow? Is there a partnership with SCOE on Special Ed?
  - Amari – No, we are our own SELPA.

**Public Comment**

- No public comment for Item 8a
- b) Consider Budget Principles and Process for Adoption of Budget Principles
- Member Murawski – Student achievement goals should drive the budget. Decisions should be based on data (when possible), implement a program review (again this takes resources), ensure equity of students, taking long term perspective (how do we do that and what does this look like), and be transparent.
  - Board President Ryan – Also governance trainings for Board Members.



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- Nathaniel Browning – Principles set the preamble for policy. Effective Governance retreats for Board Policy with principles, policies and adopted documents. Governance handbooks for Board Members and bringing those items back.

Public Comment

- Eric Thronson – Must be really strict with principles and do it all the way.
- Karen Swett – The section of the guide regarding purchased books speaks to what she has been pushing for all along. Must be able to read SACS.

c) Policy on General Fund Reserve/Fund Balance

- Member Murawski – Reading from background materials on policy reserve and what is acceptable and what is unacceptable. Policy should include who can authorize fund balance and replenish fund balance. Unrestricted fund balance no less than 2 months of operating revenues.
- Board President Ryan – What is the amount for 2 months?
- Amari Watkins – 2 months of Payroll for Sac City is 17% of the reserve.
- Member Murawski – Is the District going to create a Reserves policy?
- Nathaniel Browning – All reserves language will be wrapped up in BP 3100—Budget. The GFOA recommends 17% reserve policy but the state of California caps at 10%. Referred to handouts from School Services of California and Fresno USD. Fresno USD policy recommends a fluctuating reserved based on the economy.
- Jacquie Canfield – Wrote policy for Fresno Unified. During times of uncertainty, the reserve policy is between 2-4%. During healthy economic times, the reserve is between 5-10%.

Public Comment

- Ryan Fong – How do you define economic uncertainty?
- Nathaniel Browning – Working to defining financial emergency and defining policy language now.

Item 9: Discuss Policy on Public Posting of Budget Documents

- Member Murawski – How to balance need to present to the Board and Public. Would like to discuss shared expectations. Concern regarding documents going beyond 72 hours. Understands time crunch but wants aspirational policy about posting.
- Nathaniel Browning – Board Office publishes documents online, the Public viewing of proposed budget at District Office is antiquated. Budget has to be available for public viewing 3 days before Board meeting as mandated by state law. Anything relating to the budget this year has been intense due to the additional layers of review under AB 1200.
- Board President Ryan – Agrees with posting for public viewing with sufficient time for review but is also aware of the tedious process and difficulty when you do not have



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control. Also aware other Districts meet the Friday deadline for PPTs by using basic 10 page PowerPoints that lack detail.

- Member Murawski – Would like Presentation (PowerPoint) ahead of the Board Meeting.
- Nathaniel Browning – Moving forward, the proposed Budget will be published online in addition to being made available for viewing at the District Office.

Public Comment

- Ryan Fong – The Friday deadline is a great idea for posting.

Item 10: Discussion and Further Feedback on Budget Dashboard

- Deferred topic to future meeting.

Public Comment

- None

Item 11: Future Meetings and Topics

- Member Murawski – Future topics include:
  - OPEB,
  - AB 1200 process and review,
  - Possible meeting in July for a deep dive on health care costs,
  - Having 1 or 2 of the Districts that won the GFOA award present, and
- Member Murawski – Would like to have a FTAC meeting in July, date TBD.

Item 12: Adjourn

- Motion to Adjourn by Member Murawski at 8:19 pm, Seconded by Board President Ryan and Member Woo