



# UTAH STATE BOARD OF EDUCATION

David L. Crandall, Chair    David L. Thomas, First Vice Chair  
Jennifer A. Johnson, Second Vice Chair

Dixie L. Allen                      Brittney Cummins                      C. Mark Openshaw  
Laura Belnap                      Linda B. Hansen                      Spencer F. Stokes  
Leslie B. Castle                      Mark Huntsman                      Terry L. Warner  
Barbara W. Corry                      Jefferson Moss                      Joel Wright

Brad C. Smith, Chief Executive Officer  
Lorraine Austin, Board Secretary

## MEMORANDUM

**TO:**                                      Members, Utah State Board of Education

**FROM:**                                  Brad C. Smith  
Chief Executive Officer

**DATE:**                                  April 9-10, 2015

**DISCUSSION/  
ACTION:**                              FY 2016 USOE/USDB Budget Process

---

### **Background:**

In preparation for development of the USOE/USDB FY 2016 operating budgets, a process for budget development and timeline has been prepared by the Superintendency. This process includes detailed review of each line item within the budgets and significant involvement of the section directors in developing their section budgets.

### **Key Points:**

The budget development process and timeline will be presented to the Finance Committee for discussion during the April Board Meeting.

### **Anticipated Action:**

The Committee will review and approve the budget process and timeline.

**Contact:**                              Bruce Williams, Associate Superintendent, 801-538-7514  
Brad Smith, State Superintendent of Public Instruction, 801-538-7510

# FY 16 Budget Preparation Process

## Proposed USOE/USDB Budget Timeline

<u>Date</u>	<u>Objectives</u>
4/13	USOE Leadership Council - Discussion of Budgeting Process <ul style="list-style-type: none"><li>* Section Director Requirements<ul style="list-style-type: none"><li>* Presentation of proposed section budget to Superintendentcy &amp; Board Members</li><li>* Budget prepared based on current section budget plus Legislative changes</li><li>* Section Objectives - Consistency with Board Objectives</li><li>* Discussion of how requested resources meet Section Objectives</li><li>* Line Item budget review</li><li>* FTE personnel review by position</li><li>* Retirements and other attrition and plans to fill open positions</li></ul></li></ul>
4/24-25	Board Workshop - Determination of Board budget priorities and Objectives <ul style="list-style-type: none"><li>* Risk Mitigation Plan - USOE &amp; USOR</li><li>* Positions currently on one-time money moved to ongoing</li><li>* ?</li></ul>
4/23-5/11	Budget presentation and Justification by Section Directors and Accountants (18 - 20 meetings of at least 1 hour each)
5/11 - 5/18	Superintendentcy budget decisions and recommendations
5/18 - 5/25	Budget Document preparation by Internal Accounting
6/1	Final budget review by the Superintendentcy Preliminary Budget sent to the Board for review
6/18- 6/19	Board Budget Workshop
6/25	Finance Committee Review of Budget
6/26	Board Approval of Budget
7/1	Fiscal Year begins