

**School Instructions for Budget Preparation
Fiscal Year 2009-10**

This document is designed to help you understand the budgeting process. A significant amount of time and energy has gone into transitioning to site-based management with several objectives in mind. They include:

- To improve student achievement.
- To reflect accurately the anticipated costs of meeting the identified needs of students.
- To propose budgets and expend funds in accordance with responsibility for results.
- To involve all staff, students, and community in the budget process.
- To develop school budgets in accordance with the district strategic action plan and the school continuous improvement plan.
- To develop budgets in accordance with generally accepted accounting practices, district policies and state law.
- To maintain accountability of resources by planning, controlling, and evaluating the results of their use.

As you and your site council work to develop your budget, asking the following questions might be helpful in focusing the discussion and targeting dollars to specific goals:

- Are the dollars you allocated consistent with the district's strategic plan goals? The five target areas are (1) ensuring high academic achievement for all students, (2) raising expectations for accountability, (3) accelerating the path to excellence, (4) aligning resource allocation to district priorities, (5) strengthening relationships with community and families.
- Are your funds allocated in areas that will produce clear benefits and justify the resources they require?
- During the preparation of your SCIP, have you analyzed the data that is available from the current year to project how to best spend next year's funds?
- Are there any low-priority initiatives that can be deferred or dropped so that resources can be directed to higher priority initiatives?
- Have you considered the long-term implications of the programs or strategies you are funding for the upcoming year?

The district uses a per pupil funding formula to allocate funds. This formula:

- Provides schools with a common base allocation for elementary, junior high/middle and senior high schools.
- More directly allocates categorical funds to sites, including compensatory education aid.

Some of the factors that will affect the development of the fiscal year 2010 district budget are explained below:

- The district budget is built to reflect the projected enrollment of the district for 2009-10. You will note that the enrollment is down. This flattening of enrollment will impact revenue for the district and for each site.

	2008-09 Fall Count	2009-10 Projected Enrollment	Difference
Early Special Education	535	587	52
Kindergarten – Regular and Handicapped	3,175	3,159	(16)
Elementary (Grades 1-3)	9,069	9,029	(40)
Elementary (Grades 4-6)	8,263	8,346	83
Secondary (Grades 7-12)	16,530	15,660	(870)
Subtotal	37,572	36,781	(791)
Area Learning Center	847	847	-
Total	38,419	37,628	(791)

- During the budget development process, we fund your school based on your projected enrollment. However, we will recalculate your funding based on your actual enrollment.
- Additional staffing may be requested if the enrollment is in question. This request must be approved by the Executive Directors of Elementary, Middle Grades or High School, whichever is appropriate, Department of Research, Evaluation and Accountability, Human Resources and the Business Office. If approved, the additional staff will be funded based on actual enrollment.
- Staffing for non-average salary positions - if you have a position that does not fit into the categories on the school budget worksheet, then you must budget for that position using projected actual salary. Examples of this are Program Managers or Clerical Assistants. To determine how much to budget for these positions, contact your accountant or the Budget Office for assistance.
- The referendum allocation that you are receiving is from the 2006 referendum. The amount shown separately on your budget spreadsheet equals 90% of your allocation per student. The final 10% will be sent out in the fall, adjusted for the October 1st enrollment counts.
- Integration dollars are separated from regular general fund dollars and are allocated to each school based on the per pupil funding formula.
- Principals must use staff development dollars allocated in the General Fund to their school for staff development.

I want to thank you in advance for the extra time and effort you give to this important work. If you have any ideas to share about how we can improve this document, or the overall budget development process, please forward them to Jaber Alsiddiqui, Chief Budget Analyst, or Michael Baumann, Chief Financial Officer.