

2009-10 BUDGET DEVELOPMENT GUIDELINES

BUDGET DEVELOPMENT – GENERAL GUIDELINES **(As outlined in DBAC Roles and Responsibilities Document)**

Guiding Beliefs and Principles: The District Budget Advisory Committee will...

- Ensure alignment of district educational priorities and goals with the allocation of resources.
- Utilize Vision 2010 and the educational goals and priorities established by the district as the primary tools for assessing budgetary priorities.
- Acknowledge the community's investment in and support of education, and honor their trust through accountability measures and transparency in communication.
- Conduct its deliberations in a manner that is open, honest, respectful and cooperative.
- Ensure development of a budget that balances projected revenues and expenditures and provides adequate protection against unforeseen future needs.
- Develop realistic recommendations, using all pertinent educational, financial and operational information.
- Adhere as closely as possible to established timelines for decision-making, providing sufficient time and opportunity for staff and community to review and respond to committee recommendations.

Budget Planning – General Guidelines:

- Focus financial resources on programs that directly support student learning, as outlined in Vision 2010 and the district's goals and priorities.
- Maintain a safe learning and working environment for students and staff.
- Maintain the district's financial integrity and investment in facilities, technology and other physical assets.
- Retain an essential level of support services for district operations.
- Assure revenue generating programs break even.
- Budget decisions should be:
 - ✓ Legal
 - ✓ Practical
 - ✓ Sustainable
 - ✓ Timely
 - ✓ Cost effective
 - ✓ Commensurate with adjustments in student enrollment
 - ✓ Evaluated on an ongoing basis.
 - ✓ Clearly communicated to constituent groups.

BUDGET DEVELOPMENT – SPECIFIC GUIDELINES

(Developed for 2008-09 Budget)

School System Priorities and Alignment:

- Place high priority on staff-to-student (class size) ratios.
- Provide for contemporary curriculum renewal and adoptions
- Assure staff development supports those instructional needs associated with curriculum renewal and adoptions.
- Remain vigilant and attentive to safety and security needs.
- Promote positive school climate, culture, and sense of community – a supportive environment for staff, students, families, and community.
- Provide facilities conducive to good instruction, learning, safety/security, and climate.
- Expand, enhance, and/or optimize revenue sources, always within ethical standards and for the best interest of students and staff.

Assumptions and Understandings for the Development of a 2009/2010 Budget

- Staffing adjustments should correspond with enrollment losses.
- Consideration should be given to previous reductions in classified and administrative personnel.
- Attrition should be considered when making staffing reductions, except where not permitted by an employee's restrictive certificate.
- The established curriculum review and adoption cycle should not be disrupted.
- Staff development necessary to implement newly adopted curricula and/or technologies should not be adversely impacted.
- Safety, security, and learning climate should not be compromised.
- Strategies to enhance revenue and promote systemic efficiencies should be thoroughly considered – to mitigate expenditure adjustments.