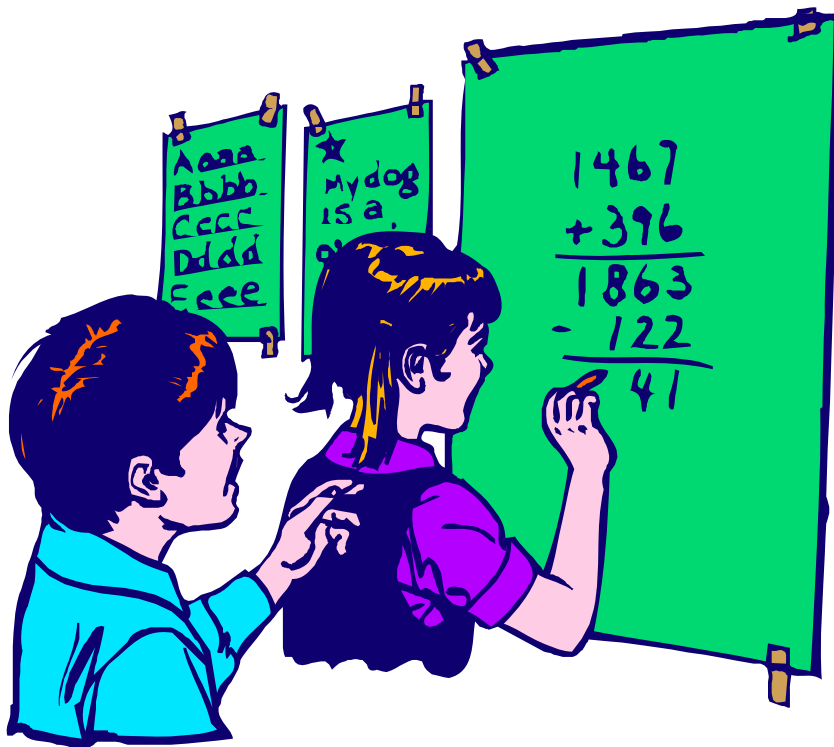


# Bellingham Public Schools

## Budget Model

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Working Together to Balance  
Available Resources With  
Common Priorities.

Revised January 2009

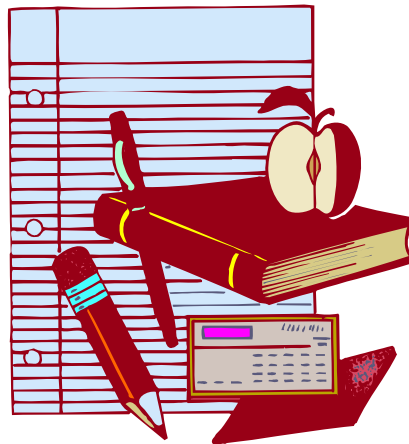
January 2009

## **Bellingham Public Schools BUDGET MODEL**

### **BACKGROUND:**

In August of 1990, the Bellingham School District adopted a new approach to budgeting. This process provided greater and broader participation among the educational community in the alignment of our priorities with the allocation of resources, as well as the establishment of a structure to ensure that staff members, parents, and community were participants in the process. In order to ensure that our model continues to meet the needs of our District, we have over the years identified and implemented a number of changes designed to improve the process. These revisions included changing the composition of the committee memberships and how they were selected, recognition of Site Councils, linking new requests to District or Building Goals, and increasing participation.

After many years of rewarding experience with this decentralized participatory process, we continue to believe that it better enables us to guide the allocation and prioritization of resources in a manner that best compliments our District's goals and objectives.



## **PURPOSE OF THE BUDGET MODEL**

The purpose of the Budget Model is to create a process whereby the following tasks are accomplished:

- ❶ There is a systematic review and prioritization of District program needs whereby those competing needs are linked to established District Goals and reasonable and affordable levels of funding are determined within the resources available. This process will involve a broad group of individuals representing the various elements of our educational community including teachers, administrators, support staff, parents, and school board members.
- ❷ Program needs are identified and put forth by those individuals most closely associated with the delivery of services to students, including parents, teachers, support staff members, and building-level administrators.
- ❸ The shared decision-making structure at the site level is incorporated into the budget process to ensure that staff members and parents are participants in determining the allocation of resources.

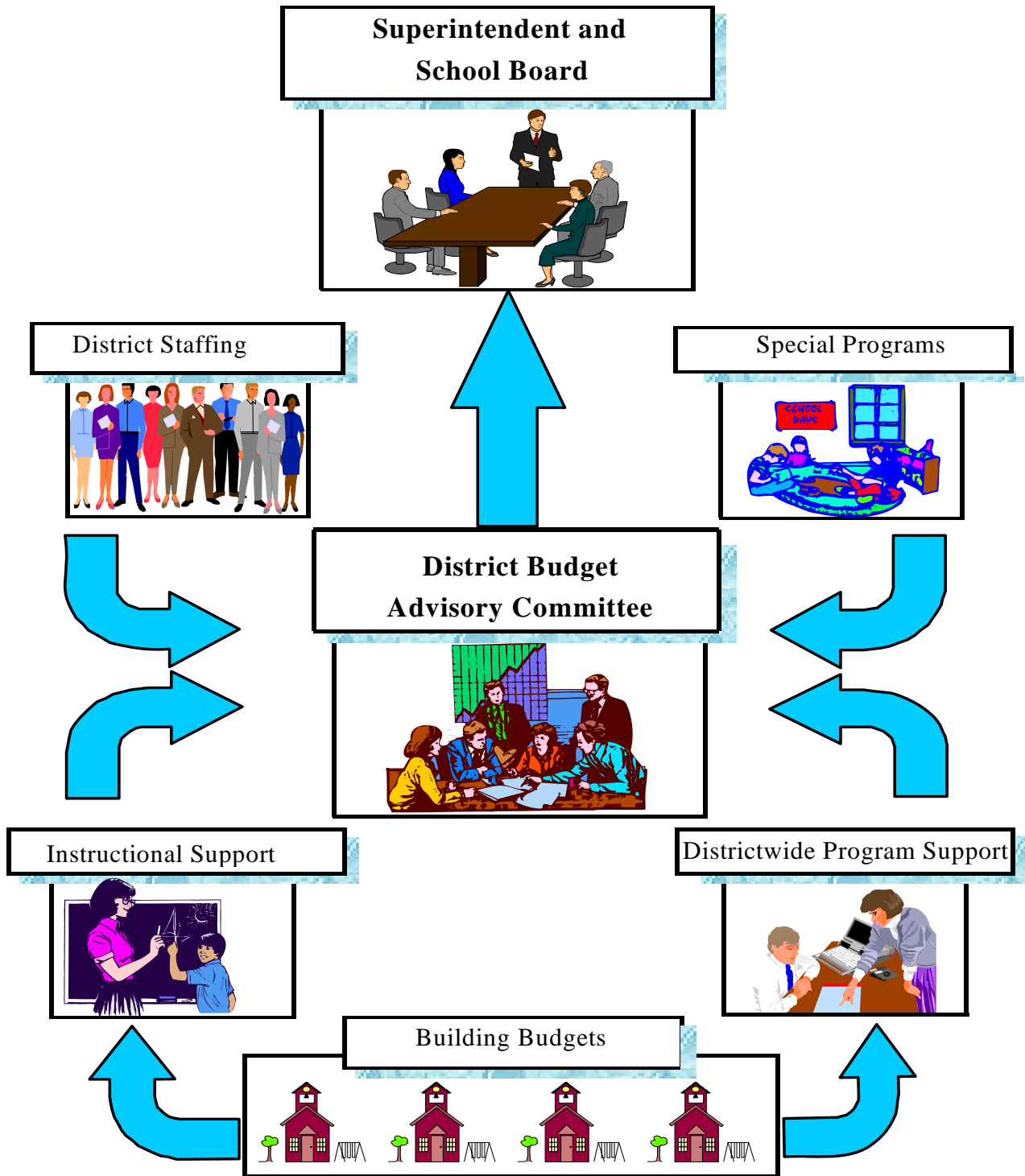
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## **OVERVIEW**

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The Bellingham School District budget model is centered around the District Budget Advisory Committee. This committee is districtwide in scope and is responsible for recommending to the Superintendent and the School Board revenue and expenditure levels in accordance with established financial parameters for all General Fund programs within the District. Reporting to the District Budget Advisory Committee are four supporting committees. Those committees are: the District Staffing Committee, the Special Programs Committee, the Instructional Support Committee and the Districtwide Program Support Committee. In addition, the Site Council from each building may submit budget requests to the Instructional Support Committee for instructional related supplies, materials, and equipment or the Districtwide Program Support Committee for non-instructional/facility improvement items. A diagram of these committees and their inter-relationship is shown below:

# DISTRICT BUDGET ADVISORY COMMITTEE



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# COMMITTEE STRUCTURE

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## DISTRICT BUDGET ADVISORY COMMITTEE

The purpose of the District Budget Committee (DBAC) is to recommend to the Superintendent and the School Board revenue and expenditure levels in accordance with established financial parameters in support of the District's General Fund programs comprised of various instructional levels and functional areas. The Committee takes into account revenue forecasts, projected fund balance, and the distribution of resources based on District priorities, goals, and objectives. The Committee will review all pertinent financial and operational information, as required, in order to make informed recommendations. Each of the supporting committees, which will present recommendations to the District Budget Advisory Committee, will be required to demonstrate the extent to which their requests are tied to District goals and to establish measurable objectives to be achieved through the use of the requested resources. The District Budget Advisory Committee will prepare a recommendation for the following year's budget that is consistent with the District's strategic plan and assists the District in aligning future program needs with the resources required to meet them. The membership of this Committee is as follows:

### MEMBERSHIP

#### VOTING MEMBERS (20):

Business and Finance Manager - Chair

Superintendent

Assistant Superintendent Business and Operations

Deputy Superintendent Curriculum and Instruction

Executive Director - School Administration

Elementary Administrator

Middle School Administrator

High School Administrator

5 Teachers selected by the BEA

4 Classified (Transportation, Maintenance and Food Service,  
Secretarial and Building Support, Exempt)

3 Parents (Elementary, Middle, High)

#### EX-OFFICIO (Non-Voting)

2 High School Students

Aspiring Educational Leaders

## **SELECTION PROCESS**

Where not otherwise determined above, individuals in each grouping will be asked to self-nominate to serve on the committee. These individuals will then be screened, taking into consideration the need to have all instructional levels represented, as outlined in the plan. The Superintendent will then appoint members to the District Budget Advisory Committee. The appointments are normally for two years, allowing members to develop some expertise in the process.

### **SUPPORTING COMMITTEES:**

#### ***DISTRICT STAFFING COMMITTEE***

The District Staffing Committee will review staffing levels associated with baseline staffing, as well as all requests for additional staffing that are generated through the above baseline budget process. Staffing requests that may be recommended by other groups will be considered by the District Staffing Committee and possibly forwarded to the DBAC for consideration in the final above baseline budget recommendation. This committee will consider both the effectiveness of current staffing allocations in meeting District goals and the equity in distribution. Staffing requests that directly affect the instructional program will require review by the Instructional Support Committee to ensure alignment with instructional goals prior to submittal to the District Staffing Committee.

#### **MEMBERSHIP**

The Superintendent will appoint members to the District Staffing Committee from each of the following represented groups:

#### **MEMBERS (11):**

- Executive Director Human Resources - Chair
- Deputy Superintendent Curriculum and Instruction
- Assistant Superintendent Business and Operations
- Business and Finance Manager
- Elementary Administrator
- Middle School Administrator
- High School Administrator
- 3 Teachers
- 1 Classified

## ***INSTRUCTIONAL SUPPORT COMMITTEE***

The Instructional Support Committee will be responsible to recommend three budget requests to the DBAC: one for Program and Curriculum Management, including building principals; one for Staff Development and Training; and one for Instructional Materials. The Instructional Support Committee will be responsible to demonstrate the extent to which their requests are tied to District goals and to establish measurable objectives to be achieved through the use of the requested resources. This committee will coordinate budget requests with program and curriculum development initiatives. In addition, any staffing requests that impact instruction will be reviewed by the Instructional Support Committee for consistency with District goals prior to being forwarded to the District Staffing Committee.

### **MEMBERSHIP**

Individuals in each grouping will be asked to self-nominate to serve on the committee. These individuals will then be screened, taking into consideration the need to have all instructional levels represented, as outlined in the plan. The Superintendent will then appoint members.

#### **MEMBERS (9):**

Deputy Superintendent Curriculum and Instruction - Chair  
Executive Director- School Administration  
Director of Curriculum  
Elementary Administrator  
Middle School Administrator  
High School Administrator  
3 Teachers ( Elementary, Middle, High)

## ***DISTRICTWIDE PROGRAM SUPPORT COMMITTEE***

The Districtwide Program Support Committee will be responsible to recommend budget requests to the DBAC for various support activities, including Food Service, Transportation, Buildings and Grounds, and Program Support Management (Network Services, Human Resources, Business, etc.). The Districtwide Program Support Committee will be responsible to demonstrate the extent to which their requests are tied to District goals and to establish measurable objectives to be achieved through the use of the requested resources.

### **MEMBERSHIP**

The Superintendent will appoint members to the Districtwide Program Support Committee from each of the following represented groups:

**MEMBERS (8):**

Business and Finance Manager - Chair

Accounting Supervisor

Executive Director Human Resources

Director of Communications and Community Relations

1 Site Administrator

3 Classified Staff

**SPECIAL PROGRAMS**

Those programs in the District which receive categorical funding from the State or Federal government are included in this group. The administrator responsible for each of these programs will submit Above Baseline (ABL) budget requests for the upcoming school year to the District Budget Advisory Committee. The District Budget Advisory Committee will evaluate the budget requests for both effectiveness of the individual proposal, as well as for equity of distribution across the District. In addition, those requests that involve staffing will be forwarded by the program administrator to the District Staffing Committee. If the request for staffing exceeds the State or Federal funding source, the Staffing Committee will then forward their recommendations to the District Budget Advisory Committee.

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**SCHOOL BUDGETS**

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**Basic Funding**

Each school will have a basic level of funding to pay for non-employee related costs (NERC's). That amount will be based on the current year's level of funding and may be increased through the budget review process, depending on available resources. The dollar amount will be distributed based on the actual number of full-time equivalent students as of September of the new budget year. The dollar amount per student for the 2008-09 school year is as follows:

Elementary Schools:	\$ 94.68
Middle Schools:	\$105.34
High Schools:	\$118.03

This allocation is intended to support the building budget and does not include the principal's budget, or any extra-curricular program budgets. As an example; for a middle school with a population of 600 student FTE, the building budget would equal \$63,204(600 x \$105.34= \$63,204.00).

## **Additional Requests**

The individual schools will work through their Site Council process to develop budget requests that are tied directly to the District and individual building goals but cannot be achieved within the school's existing budget. The request will specify what is expected to be achieved with the use of those resources in the coming year. All building requests will be made through either the Instructional Support Committee (instructionally related items) or the Districtwide Program Support Committee (non-instructional, facility improvement items).

The Instructional Support Committee and the Districtwide Program Support Committee, working with the Principals, will consider these requests for submission to the District Budget Advisory Committee, either as a part of the Committee's request or as an individual building request. It may be, for instance, that an individual building's request for supplementary reading materials is being made a part of a comprehensive reading materials request from the Instructional Support Committee and, if funded, would be provided for. On the other hand, a request may be unique to a particular building and is forwarded as an individual request. Similarly, an individual building may request funding for a new stage curtain, fencing, furniture, etc., to the Districtwide Program Support Committee. As noted in the previous section, the buildings and the Committees will be responsible to demonstrate the extent to which the requests are tied to District goals and to establish measurable objectives to be achieved through the use of the requested resources. Any element of the requests that include staffing will be forwarded to the Staffing Committee for consideration and possible recommendation to the District Budget Advisory Committee.

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## **ALLOCATION OF FUND BALANCE**

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As a part of the process to determine the amount of resources available for prioritization, the District will calculate if the estimated unreserved, undesignated Fund Balance at year-end will exceed target levels (currently 3.0% to 5.0% of expenditures per Board Policy 7130). To the extent that the estimated unreserved, undesignated Fund Balance does exceed that target, this amount will be available for the District Budget Advisory Committee to include in their above baseline budget recommendation to the Superintendent. Use of any budget surplus allocation will generally be restricted to "One Time Only" budget requests because of the uncertainty of these funds being available in future years.

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## STUDENT ACHIEVEMENT FUNDS

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### **Background**

The Student Achievement Act, created by Initiative 728, directs the State to dedicate certain property taxes to be used in support of the student achievement fund. These monies are allocated to districts on a per-student basis. The general use of these funds is determined by the District Board of Directors after taking comment from the public at a hearing to be held no later than May 1 of each year. The use of these funds must fall into one of six categories. Those categories are:

- 1) Reduction of class sizes in grades K-4.
- 2) Selected class size reductions in grades 5 through 12.
- 3) Extended learning opportunities, including extended day programs, special tutoring programs, summer school, etc.
- 4) Additional professional development opportunities.
- 5) Pre-kindergarten early childhood programs.
- 6) Improvements or additions to school facilities, which are directly related to class-size reductions and extended learning opportunities.

### **Process**

The Superintendent's Office will collect input from staff, students and parents, to assist in developing priority uses for these funds that are within the guidelines noted above and consistent with District Goals and Objectives. After considering the input, the Superintendent, with assistance from District leadership staff, will propose to the School Board a plan for the use of the Student Achievement Funds at a public hearing to be conducted prior to May 1 of each year. Following Board approval the DBAC will be advised of the plan so that the budget impact of these decisions can be incorporated in their budget recommendations.

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## **TIMELINE:**

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There is ongoing interaction between all of the committees referred to above, and as a result, it is difficult to determine exactly when a certain process begins or ends. However, as a yardstick, the following timeline is suggested:

### **January**

Budget Model is updated and reviewed with the School Board.

### **February**

District Budget Advisory Committee membership is selected.

### **March**

District Budget Advisory Committee meets and is briefed on the prior year's budget- building process, as well as new developments regarding fiscal issues. Committee begins collecting data.

Supporting Committees are formed and begin reviewing their respective areas of the budget.

Superintendent collects input for the use of Student Achievement Funds.

Site Councils begin evaluating their building goals for the following year.

Supporting Committees gather more data and coordinate common requests with other Supporting Committees prior to submitting requests to the District Budget Advisory Committee.

District Staffing Committee recommends baseline certificated staffing to the Superintendent and School Board.

### **April**

District Budget Advisory Committee reviews enrollment, revenue, and fund balance projections.

District Budget Advisory Committee begins reviewing specific budget requests.

District Staffing Committee recommends baseline classified staffing to the Superintendent and School Board.

Specific plans for the use of Student Achievement Funds will be presented to the Board at a public hearing.

## **May**

District Budget Advisory Committee continues receiving budget requests and makes a General Fund Budget recommendation to the Superintendent.

District Budget Advisory Committee will be advised of the final Board approved uses for Student Achievement Funds.

Preliminary building budget allocations are forwarded to Site Councils for their use in planning for the coming year.

## **June**

Presentation of the preliminary budget recommendation to the Superintendent and the School Board.

Board adoption of the final budget.

## **August**

Notification to the Program Budget Committees and the Site Councils of the final budget adopted by the School Board for the coming school year. Modifications made, as necessary, by the Site Councils as a result of modifications made.

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## **CONCLUSION**

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The budget is designed to guide the allocation and prioritization of resources in order to carry out District policy, goals and objectives. This model is intended to provide the vehicle whereby that process is accomplished in an open, honest, cooperative, and broad-based manner.

