

# Our Budget Development Process

## Working Together to Balance Available Resources in Support of The Bellingham Promise

*Last Updated: Dec. 7, 2015*



# Using Desired Outcomes and Priorities for Progress to Make Budget Decisions

Our central mission is to improve student learning. To that end, the following outcomes for all students in Bellingham Public Schools, as adopted by the Board of Directors, will serve as the primary guide for making budget decisions:

Bellingham Public Schools is committed to developing students and graduates who are:

## Knowledge

- Readers and writers,
- Scientists and mathematicians,
- Historians and global thinkers,
- Artists, performers and trades people,
- Multilingual readers and speakers
- Skilled users of technology and information.

## Character

- Leaders, collaborators and team players,
- Dependable and responsible workers,
- Confident individuals who continuously challenge themselves,
- Respectful and compassionate humans,
- Honest and ethical citizens who act with integrity

## Action

- Healthy, active individuals,
- Critical thinkers and problem-solvers,
- Effective communicators,
- Innovators and creators, and
- Well-rounded community members engaged with the broader world.

Board Policy E-2, E-3

**The following additional Ends/Outcomes will also serve as a guide:**

E-1 [Strategic Mission and Vision](#)

E-2.1 [Student Competence](#)

**In addition, we will use the following philosophy and criteria to assist in making budget decisions that:**

- Advance and support [The Bellingham Promise](#), our strategic plan;
- Do not violate the law or negotiated agreements;
- Protect the safety of students, staff and community;
- Take stakeholder input into account;
- Align with actions of the state Legislature;
- Identify strategic savings rather than across-the-board reductions;
- Promote additional operational efficiencies;

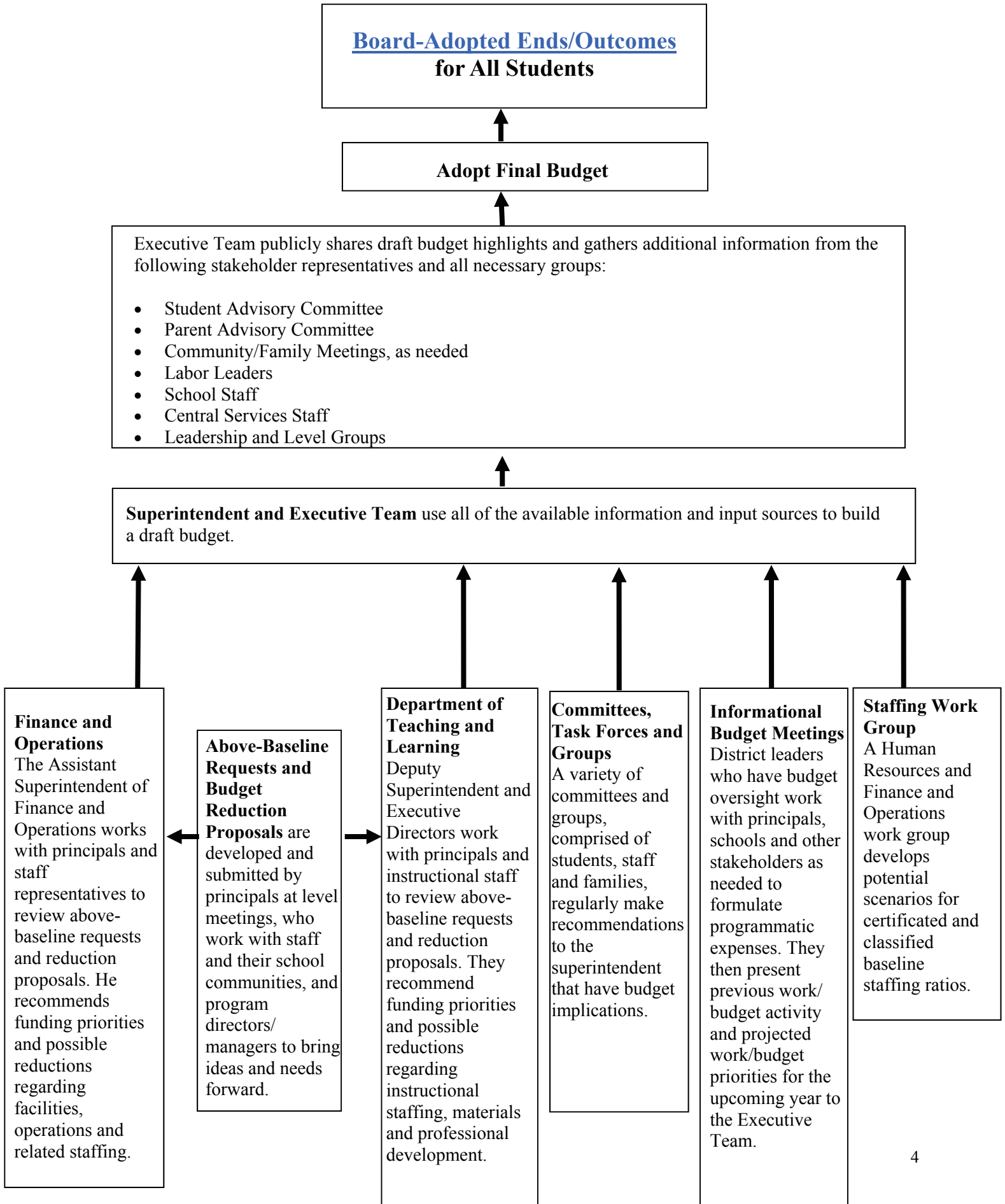
- Consider nonemployee-related expense reductions before personnel reductions;
- Consider reducing local subsidies of state and federal categorical programs; and
- Continue to work with our community to pursue alternative or additional revenue sources.
- Support the One Schoolhouse approach by differentiating resources to support all schools.

**In the event of state and/or federal revenue reductions, we may want to enhance programs, staffing or items in exchange for implementing other reductions.**

In these cases, we will:

- Be strategic and intentional in the enhancement of programs, staffing or items based upon their value-added to achieving the previously identified academic ends/outcomes for students;
- Prioritize enhancement of programs, staffing or items based upon their value-added to implementing the district graduation's requirements and preparing PreK–12 students to meet those requirements;
- Continue to promote operational efficiencies; and
- Ensure compliance with state and federal reform and accountability requirements including the Elementary and Secondary Education Act, currently known as No Child Left Behind (proficiency and readiness to learn for all students and targeted support for students not yet at standard, low-income, special education and English Language Learners).

# Budget Decision-Making Process



## **BUDGET PRESENTATIONS**

All Central Services leaders who have responsibility for a program budget will meet with the Superintendent and Executive Team to review their current budget and recommend projected reductions or above-baseline requests for 2015-16 as aligned with the academic achievement ends and priorities.

### **PROCESS FOR SUBMITTING ABOVE-BASELINE REQUESTS AND BUDGET REDUCTION PROPOSALS**

An above-baseline request is a proposal for enhanced funding for next school year (staffing, instructional materials or facility improvements/operational needs) by a specific program director or principal beyond what is currently being funded in the current year. A budget reduction proposal is an idea for saving funds by reducing/eliminating programs, materials/supplies or staffing.

Principals/district leaders will work with their stakeholders and staff members to develop needs and ideas for above-baseline requests or budget reduction proposals. The request will specify what is expected to be achieved with the use of those resources in the coming year.

Central Services administrators and principals will submit any requests or proposals for the upcoming school year to either the Deputy Superintendent of Teaching and Learning for instructional-related requests or the Assistant Superintendent of Finance and Operations for facility and operational requests. They will review the requests and work with staff to recommend priorities to the Executive Team for further evaluation and consideration.

## **ALLOCATION OF RESERVES**

As a part of the process to determine the amount of resources available for prioritization, the district will calculate if the estimated unreserved, undesignated reserves at year-end will exceed target levels (currently 3.0% to 5.0% of expenditures per administrative policy 6022). To the extent that the estimated unreserved, undesignated reserves does exceed that target, a portion of this amount will be available for inclusion in the Budget Springboard Proposal, taking into consideration future state and federal revenue and our ability to sustain ongoing financial commitments. 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.

## **LEVY FUNDS**

In February 2012, voters approved four-year replacement operational and technology levies that together account for more than 25 percent of the district's annual budget. These levies provide this critical funding through 2016. These levies will be up for renewal in February 2016.