

BUDGET DEVELOPMENT

I. OVERVIEW

A. Introduction

The assistant superintendent for business & support services is responsible to the superintendent for coordinating budget development for all funds carried by the district. This includes establishing a budget development calendar, input forms, instructions, estimated available resources, and assembly of the tentative and final budgets. Program and resource allocation decisions will be made by the superintendent assisted by principals/program administrators, the assistant superintendent for instructional services and the assistant superintendent for business & support services.

B. Calendars

There are two calendars in the budget development process. The first includes dates and required actions by the Ferndale district staff to produce tentative budgets. The second calendar, prescribed by the state, outlines the formal adoption process for the total district budget.

C. Budget Development and Approval Process

The appropriate forms shall be completed by administrators and submitted to their supervisor(s) for review, approval, and transmittal to the central administration office for review and final approval. Upon approval of a program/activity/building budget, the superintendent shall forward it to the assistant superintendent for business & support services.

D. Revenue Estimates

The assistant superintendent for business & support services, aided by administrators, shall develop revenue estimates for all programs and funds. The assistant superintendent for business & support services will consult with the superintendent regularly during the budget-making process to ensure that the superintendent has the best available revenue projections upon which to establish the ensuing year's projected expenditures.

E. Final Budgets

Upon receipt of all budget material from the superintendent, the assistant superintendent for business & support services shall assemble all program budgets. He shall compare the preliminary expenditure budget to the anticipated revenue budget and apprise the superintendent of the results. The preliminary budget will be revised until ready for presentation to the

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board of directors. Following the board review, the budget will be revised as necessary and presented again to the board for public hearing and final approval.

All budgets are preliminary until adopted by the board of directors at their August meeting and are subject to change until that time.

II. DISTRICT BUDGET DEVELOPMENT CALENDAR—2001-2002

<u>Date</u>	<u>Activity</u>	<u>Administrator Responsible</u>
Mar 26	Publish budget development calendar;	Cowan
Mar 26	Budget development package;	Cowan
TBD	Preliminary enrollment projection; and	E. Dellinger
Mar 26	State program budget development	Cowan
Apr 20	Capital Projects Fund budget	Cowan
Apr 20	Transportation Vehicle Fund budget	Clute
Apr 20	Debt Service Fund budget	Cowan
Apr 20	Facility Improvement/Non-Instructional MBO forms due to R. Cowan	Principals
Apr 20	Instruction Material MBO forms and new textbook adoption requests due to C. Sicilia	Principals
Apr 27	Develop facility improvement list and submit to superintendent	Cowan
Apr 27	Recommendation of approved Inst. Material MBOs submitted to superintendent	Sicilia
May 11	Programs 38, 68, 73, 77, 79 are due	Gibson (68; 73; 79-137; 79-000), E. Dellinger (79-019; 79-770; 79-148), Young (38; 79-139), Sicilia (77; 79-135)
May 11	Programs 55 and 75 are due	Gibson
May 18	Programs 24, 51, 53, 65, 74, 76, are due	Berres (24); Gibson (51/53/65/74/76)

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<u>Date</u>	<u>Activity</u>	<u>Administrator Responsible</u>
May 18	Programs 71, 99 are due	Hutchinson (71), Clute (99)
May 18	Program 01 <u>Curriculum</u> Budgets due	Gibson, E. Dellinger (01-15), Sicilia
May 25	Program 21 is due	Berres
May 25	ASB Fund budget due	All Principals w/ ASBs
June 1	Programs 01, 31, 58, 62, 97, 98 due, incl. <u>building budgets (including Alt School)</u>	Principals, Beaman, Bengen, Berres, Gibson, Sicilia, Murphy, E. Dellinger, Young, Wilkerson
June 15	Review of all programs	Cowan & Preparers
June 29	First draft of all fund budgets	Cowan
July 26	Preliminary budget presented to board	Cowan
Aug 30	Budget hearing and approval by board	Cowan

III. STATE CALENDAR FOR BUDGET DEVELOPMENT AND APPROVAL FOR FIRST CLASS DISTRICTS

Final Date for Action

July 10	Final date to prepare preliminary budget.
July 10	Final date to have copies of budget available to public.
July 10	Final date to forward one copy of budget to educational service district for review and comment.
August 31	Final date for adoption of budget.
Sept 3	Final date for filing four copies of adopted budget with educational service district.

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Sept 10 Last date for educational service district to file a copy of budget with the Superintendent of Public Instruction, the Office of the State Auditor, and the appropriate county auditor. One copy will be retained by the educational service district.

IV. SPECIFIC BUDGET DEVELOPMENT PROCEDURES

A. Budget and Program Information

Administrators will prepare budget development materials for the programs/subprograms listed below.

Building Budgets (Principals): Submit information on the computer generated sheets provided by Donna (Sample Pg. 14). You do not need to use form B-303A (Pgs. 12-13). **Building Budgets due June 1, 2001.**

Curriculum Budget Preparers: Submit information on both form B-303A (Pgs. 12-13) and computer generated sheets (Pg. 14). **Curriculum Budgets due May 18, 2001.**

Program Budget Preparers: Submit information on both form B-303A (Pgs. 12-13) and computer generated sheets (Pg. 14). **Program Budgets due as per page 2.**

Submit all information to the person listed in "Reviewer" column (Pgs. 4-7) by date noted on page 2. Reviewer has five working days to forward material to assistant superintendent for business & support services for preliminary placement in the budget. A review by the executive committee of the complete budget will be made prior to July board presentation.

NOTE: All information needs to be submitted in a labeled and bound report cover. You may have to reduce your computer sheets to do this. Please use a dark setting so that all writing is easy to read.

<u>Definition/Program No.</u>	<u>Preparer</u>	<u>Reviewer</u>
BASIC EDUCATION - PROGRAM 01:		
01-XX-XX-XXX	Building Budgets	Principals
01-XX-27-078	Classified Employees	Beaman
01-XX-28-XXX	Extra Curr. Act.	(Bldg & Supervision)
		A.D./Prin.
		Cowan
01-11-XX-XXX	WSIPC Student	Gibson
01-14-XX-XXX	Science Curriculum	Sicilia
01-15-XX-XXX	Music Curriculum	E. Dellinger/Sicilia
01-16-XX-XXX	Soc. Stud. Curriculum	Sicilia
01-17-XX-XXX	L/A & Rdg. Curriculum	Sicilia

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<u>Definition/Program No.</u>		<u>Preparer</u>	<u>Reviewer</u>
01-18-XX-XXX	Math Curriculum	Sicilia	Gibson
01-19-XX-XXX	Art Curriculum	Sicilia	Gibson
01-20-XX-XXX	PE Curriculum	Sicilia	Gibson
01-24-XX-XXX	Computer Ed./Curr	Gibson	Supt.
01-26-XX-XXX	Health Ed. Curriculum	Sicilia	Gibson
01-27-XX-XXX	Staff Wellness	Sicilia	Gibson
01-29-XX-XXX	Business Partnerships	Gibson	Cowan
01-34-27-XXX	Testing & Assessment	Sicilia	Gibson
01-41-28-XXX	Athletic Contest Admin.	E. Dellinger	Cowan
01-44-XX-XXX	Enrich, After School	Gibson	Supt.
01-45-XX-XXX	Cultural Enrichment	Gibson	Supt.
01-46-XX-XXX	Artist in Schools	Sicilia	Gibson
01-54-XX-XXX	Student Records	Gibson	Supt.
01-56-XX-XXX	Staff Dev. (Dist.)	Sicilia	Gibson
01-74-XX-XXX	Accelerated Learning	Gibson	Supt.
01-89-XX-XXX	District Supported LAP	Gibson	Supt.
01-XX-XX-019	Asst Supt - Instruction	E. Dellinger	Supt.
01-XX-22-XXX	Learn. Resources (Dist)	Gibson	Supt.
01-XX-23-078	Classified Employees	Beaman	Supt.
01-XX-26-XXX	Health/Safety (District)	Berres	Cowan
01-XX-XXX-024	Supv. Inst.	Gibson	Supt.
01-32-21-XXX	Goal Development	Gibson	Supt.
01-55-21-XXX	CSDC	Sicilia	Gibson
01-68-68-XXX	Curr. Director	Sicilia	Gibson
01-73-XX-XXX	Fam/Lit & Tech	Gibson	Supt.
DISABLED - 21:			
21-XX-21-XXX	Supervision	Berres	E. Dellinger
21-XX-22-XXX	Learn. Res.	Berres	E. Dellinger
21-XX-26-XXX	Health Services	Berres	E. Dellinger
21-XX-27-XXX	Teaching	Berres	E. Dellinger
21-XX-29-XXX	Payments to School		
	Districts	Berres	E. Dellinger
21-11-27-075	Field Trips	Berres	E. Dellinger
21-32-XX-XXX	Home & Hospital	Berres	E. Dellinger
DISABLED, FEDERAL (IDEA and Preschool) - 24:			
24-XX-26-XXX	Health Services	Berres	E. Dellinger
24-XX-27-XXX	Teaching	Berres	E. Dellinger
24-XX-XX-XXX	Special Grants	Berres	E. Dellinger
24-87-XX-XXX	Preschool	Berres	E. Dellinger
VOCATIONAL - 31:			
31-XX-21-XXX	Supervision	Hutchinson/Young	E. Dellinger
31-XX-24-XXX	Guidance/Counseling	Hutchinson/Young	E. Dellinger

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31-XX-27-XXX	Teaching	Hutchinson/Young	E. Dellinger
31-11-27-078	Field Trips	Hutchinson/Young	E. Dellinger
VOCATIONAL, FEDERAL (Perkins) - 38:			
38-XX-21-XXX	Supervision	Hutchinson/Young	Cowan
38-XX-24-XXX	Couns. Support		
	Materials	Hutchinson/Young	Cowan
38-XX-27-XXX	Teaching	Hutchinson/Young	Cowan
TITLE 1 - 51:			
51-XX-21-XXX	Supervision	Gibson	Supt.
51-XX-27-XXX	Teaching	Gibson	Supt.
MIGRANT - 53:			
53-XX-21-XXX	Supervision	Gibson	Supt.
53-XX-24-XXX	Guidance/Counseling	Gibson	Supt.
53-XX-27-XXX	Teaching	Gibson	Supt.
LAP - 55:			
55-90-21-XXX	Supervision	Gibson	Supt.
55-90-27-XXX	Teaching	Gibson	Supt.
SPECIAL/PILOT - 58			
58-50-27-XXX-021	TAP	Sicilia	Gibson
58-XX-27-XXX-056	Para-educator Grant	Beaman	Cowan
58-XX-27-XXX-093	Internship	Dellinger	Cowan
58-XX-24-XXX-019	School Safety	Dellinger	Supt.
58-XX-XX-XXX-119	Safety Planning	Dellinger	Supt.
BETTER SCHOOLS-K/4 - 62:			
62-XX-27-XXX		Dellinger	Supt.
<u>Definition/Program No.</u>		<u>Preparer</u>	<u>Reviewer</u>
BILINGUAL - 65:			
65-XX-27-XXX	Teaching	Gibson	Supt.
INDIAN EDUCATION - 68:			
68-XX-21-XXX	Supervision	Gibson/Hutchinson	Supt.
68-XX-27-XXX	Teaching	Gibson/Hutchinson	Supt.
TRAFFIC SAFETY - 71:			
71-XX-27-XXX	Teaching	Hutchinson	Cowan
71-XX-68-XXX	Insurance	Cowan	Cowan

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<u>Definition/Program No.</u>	<u>Preparer</u>	<u>Reviewer</u>
SUMMER SCHOOL - 73:		
73-XX-27-XXX Teaching	Gibson	Supt.
HIGHLY CAPABLE - 74:		
74-XX-21-XXX Supervision	Gibson	Supt.
74-XX-27-XXX Teaching	Gibson	Supt.
74-11-27-075 Field Trips	Gibson	Supt.
LOCAL ED. PROG. ENHANCEMENT - 75:		
75-XX-27-XXX Teaching	Gibson	Supt.
TITLE VI - 76:		
76-XX-22-XXX Learning Resource	Gibson	Supt.
76-XX-27-XXX Teaching	Gibson	Supt.
FEDERAL MATH/SCIENCE - 77:		
77-XX-21-XXX Supervision	Sicilia	Gibson
77-XX-27-XXX Teaching	Sicilia	Gibson
OMNIBUS GRANT - 79:		
79-XX-24-XXX-019 Guidance/Counseling	E. Dellinger	Supt.
READINESS TO LEARN - 79		
79-XX-XX-XXX-137 Teaching	Gibson	E. Dellinger
FEDERAL CLASS SIZE - 79:		
79-XX-XX-XXX-000 Teaching	Gibson	E. Dellinger
TOBACCO SETTLEMENT - 79:		
79-XX-XX-XXX-148	E. Dellinger	Supt.
IMPLEMENTATION - 79:		
79-XX-XX-XXX-135	Sicilia	Gibson
FEDERAL SCHOOL TO WORK – 79:		
79-XX-27-XXX-139	Hutchinson/Young	Cowan
DRUG FREE SCHOOLS - 79:		
79-XX-24-XXX-770 Guidance/Counseling	E. Dellinger	Supt.
DISTRICT WIDE SUPPORT - 97:		
97-XX-XX-019 Asst. Supt./Inst. Svs.	E. Dellinger	Supt.
97-XX-11-XXX Board of Directors	Bengen	Supt.
97-XX-12-XXX Supt.	Supt.	Cowan
97-XX-13-XXX Business Office	Cowan	Supt.

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<u>Definition/Program No.</u>		<u>Preparer</u>	<u>Reviewer</u>
97-XX-61-XXX	Plant Supervision	Murphy	Cowan
97-XX-62-XXX	Grounds	Murphy	Cowan
97-XX-63-XXX	Buildings	Murphy	Cowan
97-XX-64-XXX	Maintenance	Murphy	Cowan
97-XX-65-XXX	Utilities	Cowan	Supt.
97-XX-67-XXX	Plant Security	Cowan	Cowan
97-XX-68-XXX	Insurance	Cowan	Supt.
97-XX-72-XXX	Information Systems	Gibson	Cowan
97-XX-73-XXX	Printing	Cowan	Supt.
97-XX-74-XXX	Warehouse	Murphy	Cowan
97-XX-75-XXX	Motor Pool	Clute/Young	Cowan
97-40-12-078	Public Information	Bengen	Supt.

FOOD SERVICES - 98:

98-XX-41-XXX	Supervision	Wilkerson	Cowan
98-XX-42-XXX	Food	Wilkerson	Cowan
98-XX-43-XXX	Commodities	Wilkerson	Cowan
98-XX-44-XXX	Food Operations	Wilkerson	Cowan

PUPIL TRANSPORTATION - 99:

99-XX-51-XXX	Supervision Trans.	Clute	Cowan
99-XX-52-XXX	Operations	Clute	Cowan
99-XX-53-XXX	Maintenance	Clute	Cowan
99-XX-56-XXX	Insurance	Cowan	Supt.
99-XX-59-XXX	Field Trips (Transfers)	Cowan	Cowan

ASB FUND BUDGET:

Randall/Hutchinson	Cowan
Benson/Parks	Cowan
Benson/Massie	Cowan
Elementary Principals	Cowan

TRANS. VEHICLE FUND BUDGET: Clute Cowan

CAPITAL PROJECTS FUND BUDGET: Cowan Supt.

DEBT SERVICE FUND BUDGET: Cowan Supt.

B. Enrollment Projections and Staffing Allocations

The assistant superintendent for educational services shall prepare enrollment projections for the ensuing year by grade and by building. Mr. Dellinger and Ms. Beaman will also prepare staffing sheets for all certificated and classified staff by grade, by building, and by program. This material shall first be approved by the superintendent and then be available as shown on District Budget Development Calendar. Dr. Berres, Dr. Gibson, Mr. Young, Ms.

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Sicilia, Ms. Wilkerson, Mr. Murphy, and Mr. Clute need to review the staffing sheets.

C. Building Allocation/Special Allocations

Building allocations reflect the projected October headcount enrollment times a per-pupil dollar amount. Adjustments will be made in October when actual enrollment is known. Ferndale High School headcount less full time Running Start headcount will be used for allocation purposes.

1. In recognition of the higher costs of providing more specialized education, the per-pupil allocation varies by school level.
2. In recognition of its designation as a remote and necessary school and its small size, Beach receives a per-pupil allocation equal to 150 percent of the regular elementary allocation.

Per-Pupil Allocations

	<u>1998-99</u>	<u>1999-2000</u>	<u>2000-01</u>	<u>*2001-02</u>
Elementary	\$72.06	\$72.06	\$73.14	\$73.14
Beach	\$108.11	\$108.11	\$109.73	\$109.73
Middle School	\$87.34	\$87.34	\$88.65	\$88.65
High School	\$96.09	\$96.09	\$97.53	\$97.53
H.S. Voc.	\$341.00 FTE	\$341.00 FTE	\$346.00 FTE	\$346.00 FTE

Note: Each kindergarten student is counted as one headcount for allocation purposes.

* Pending Legislative funding

The **Special \$100 Allocation** per certificated staff member, except administrators, will be continued for 2001-02. Budget a lump sum under account code XX-XX-XX-506-XXX. Special allocations for staff assigned to programs other than 01 will be budgeted by the administrator responsible for that program, i.e., Highly Capable, Jim Gibson; Disabled, Michael Berres.

The **Language Arts Special Allocation** will be continued for 2001-02 at \$7.00 per student.

Each building budget will receive a **Special Textbook Allocation**. This allocation will be used to purchase all necessary textbooks except textbooks needed for a new adoption. New adoption textbook purchase requests must be submitted to the director of curriculum and instruction by April 20, 2001, for possible inclusion in 2001-02 curriculum budgets. If you do not submit new adoption textbook requests to the director of curriculum and instruction, the cost will be borne by your building budget.

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The **Special Textbook Allocation** per October 1 headcount will be as follows: Beach - \$9; Other Elementary Schools - \$6; Vista/Horizon - \$10; Ferndale High - \$18 (vocational included in FHS allocation). This allocation is only to be used for textbook/instructional materials. Carryover is allowed, so you can formulate a plan to deal with anticipated enrollment increases. Remember, this allocation pays for everything (consumables, texts needed because of growth, etc.), except new adoptions. You need to budget your allocation as a lump sum under 01-11-27-507-00X.

For 2001-02 **Tier 3 Allocation**, budget the same dollar amount that you budgeted in 2000-01.

A **Report Card Allocation** will be provided to each elementary school at a rate of \$1/October 1st headcount. This is to be used for printer ribbons, paper, laser cartridges, copier costs, etc. If you have questions about this allocation, call Cynthia Sicilia. Use 01-34-27-500-00B to budget these dollars.

Staff Development Allocations for 2001-02 will remain the same as they were this year. Specifically, Beach Elementary School will receive \$790. All other elementary schools and Vista/Horizon Middle Schools will receive \$5,500 each. Ferndale High School will receive \$6,500.

D. Form B-303A "Program Budget Development Work Sheet"

This form is to be completed only by preparers who submit special program and/or curriculum budgets. This form is not to be used for building budgets.

Suggested Contents: Include purpose of program, number and types of students served, improvements or changes needed, special features, types and numbers of employees required, earmarked sources of revenue and restrictions on use, and required district subsidy, if any. The description should be succinctly written in layman's terms.

E. Computer Generated Budget Development Pages

These forms (blue sample, page 14) are to be used by all preparers to report the anticipated expenditures by program, activity, and object.

1. Preparers are expected to involve their staff in determining how funds can best be spent. Don't forget the cost of KCDA orders already placed, as well as planning for field trips.
2. Preparers are encouraged to commit reasonable funding to staff development/travel opportunities, the library, and other support services.

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3. Preparers are encouraged to allocate part of their budget(s) for unanticipated expenditures that will undoubtedly occur during the ensuing fiscal year.
4. The computer generated pages are to be submitted to the reviewer by the due date listed on page 2.
5. The preparer and reviewer need to sign the computer generated pages within five days and forward to the assistant superintendent for business and support services.

Revised 03-28-2001