

Budget Planning and Development

Budget planning for the New London Public Schools will be an integral part of program planning, so that the annual operating budget and long-term financial plans of the district and schools will effectively express and implement programs and activities which are aligned with the District's goals, priorities, and Strategic Plan. The Budget planning process will involve broad participation of administrators, principals, directors, teachers, other personnel throughout the school district, and parents and citizens of the City of New London.

The Superintendent of Schools will have overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. Principals and directors will develop and submit budget requests for their particular school or programs after seeking the advice and suggestions of staff members and the school governance or advisory council.

In conjunction with the Board of Education, the Superintendent will direct the principals and directors to develop a budget in accordance with parameters as established by the Superintendent and approved by the Board of Education. Any requests exceeding the stipulated percentage will be justified in full by the principal or director on forms constructed by the Superintendent for such a purpose.

Budget requests will be aligned with the goals of the district and each school's improvement plan and priorities, reflecting the principals' and directors' judgments as to the most effective way to use resources in achieving progress toward educational objectives of the individual schools and programs, as well as of the school district as a whole. School budgets will consider full costs of all expenditures, including inflation, current prices, license agreement, rents shipping charges and benefits, and will reflect all funds, including general fund appropriations, federal and state revenues and grants, and all other grants and revenue sources

The total budget request should reflect the projected enrollment of the school. That projected enrollment shall be determined by the district, in consultation with the principals, examining projected enrollments from previous years and comparing those to the actual enrollment on October 1 of those years, as well as other appropriate demographic trends and program changes.

The basic activities which cannot be accurately allocated to individual schools or programs or which for other reasons, such as economies of scale, are not allocated to schools will be prepared separately by the Director of Business and Finance or by appropriate directors. Examples of those activities are:

1. All central office administration or Board of Education expenses
2. Maintenance of plant
3. Student transportation
4. Tuition to other school districts
5. Some Federal and state grant programs
6. Special education and special services, including those services required based on an individual student's need

Business/Non-Instructional Operations

Business/Non-Instructional Operations

Budget Planning and Development (continued)

7. Services for English Language Learners in accordance with Federal or State compliance requirements.
8. Utilities
9. Fixed costs
10. Collective bargaining costs
11. Specific staffing needs that support district priorities, equity considerations and health and safety.
12. Other specified Federal or State compliance requirements

The Superintendent's budget proposal will be presented in a format that is clear and detailed. The proposal should anticipate common questions and contain a degree of detail that is required for the Board to make informed decisions. For line items larger than one-half of one percent of general revenue, a report by vendor and/or service should be included for reference.

The Board will give careful consideration to the budget request submitted by the Superintendent according to the budget calendar and review allocations for fairness, equity, sustainability, and for consistency with the education priorities of the New London Public Schools.

Staff Involvement in Budget Preparations

Budget preparation at the school or program level shall be done by the Principal or Director in full cooperation with his or her staff.

The principal or director will use a variety of approaches to gather input for his or her building or program budget request, including discussion with the school governance or advisory council. Open meetings, committees, and surveys are examples of the means by which this input may be obtained from the public.

The Superintendent of Schools will be responsible for the preparation of the annual recommended educational Budget in accordance to the following timelines:

September

- The Board of Education will meet to review and adopt or reaffirm its Strategic Plan, Goals and related priorities for the upcoming school year.
 - Legislative priorities will emanate from the Strategic Plan, goals, and priorities.
- Board of Education established committees will be assigned certain priority areas to be placed on their respective agendas, to discuss and review possible implications for changes in structures and practices.

Business/Non-Instructional Operations

Budget Planning and Development (continued)

- Review and amend policies as necessary
- Establish processes, procedures and timelines for budget development to be approved by the Board of Education's Finance & Audit Committee
- The Superintendent will meet with Directors, Principals, and Department heads to examine the Board's adopted strategic plan and goals.

October:

- Update Enrollment projections
- Update Staffing Formulas
- Preliminary revenue and expense assumptions will be prepared and shared with each director, the Mayor, and the Board of Education.
- The Superintendent, in conjunction with the Board of Education's Finance and Audit Committee, will set the parameters for the budget development process.

November – December:

- Preliminary budgets for district programming (revenues and expenses) are prepared by the Business Office, based on updated staffing formulas, updated enrollment projections, equity and compliance requirements. They are reviewed with each principal or director.
- The Superintendent will propose focus areas for the budget based on the District's Strategic Plan.
- Principals, in collaboration with staff, parents, School Governance Councils or PTOs will develop a school budget requests aligned with the District vision, mission and goals, and therefore their school's improvement plan, and addresses their school's individualized needs and priorities.
- The Mayor, City Council and Board of Finance members will be invited to a joint budget meeting to share budget priorities.
- The Superintendent meets with Principals and Directors to review, the proposed District budget and to gather feedback.

January:

- Superintendent presents his/her recommended budget to the BOE.

February:

- BOE-Superintendent Budget Deliberations
- BOE-Superintendent decision making

March:

- Board of Education approves budget
- Board of Education's Recommended Budget to be sent to the Mayor by March 15th in accordance with the New London City Charter.

Business/Non-Instructional Operations

(cf. 3100 - Budgeting System)

(cf. 3160 - Line Item Transfer Authority)

Legal Reference: Connecticut General Statutes
10-222 Appropriations and budget.
Charter and Ordinances of the City of New London, Sec. 3, 85.
10-51 Fiscal Year. Budget. Payments by member towns.

Policy adopted: March 23, 2017
Policy revised: November 20, 2018