



Operating Budget

School Year 2020 -2021

School Committee Meeting - November 20th, 2019

School Committee Policy

- DB – Annual Budget
 - *Deals with the **WHY** we develop an annual budget*
 - *Financial expression of the educational program of Barnstable Public Schools*
- DBD – Budget Planning
 - ***HOW** we build budget, **WHO** is involved, **WHEN** we will develop the budget*
 - *Creation of Budget Calendar*
 - *Identifying stakeholders – Students, staff, parents and taxpayers*
 - *Assigns responsibility for the process - Superintendent*
- DBC – Formulation of Proposed Budget
- DBE – Budget Statement
 - *Outlines **WHAT** the expected product is from process*
 - *Identifies list of documents needed throughout the process*
- DBG – Budget Adoption Procedures

Budget Best Practice Principles

1. Emphasize transparency and accountability in the development, presentation, and management of the annual budget.
2. Describe the effect on the teaching and learning experience (i.e. students, families, and staff) of any proposed budget changes that are substantive (increases and decreases).
3. Minimize reliance on one-time revenues for ongoing operating budget needs.
4. Plan adequate contingency funds for uncertainties and fluctuations in known areas of budget pressure such as (but not limited to) enrollment, special education, and State budget commitments.

Budget Best Practice Principles

5. Maintain solvency within Revolving funds (such as school lunches and after care).
6. Seek savings through efficiencies within existing programming and/or staffing before seeking additional revenue, provided the proposed change(s) achieve both sustainable improvements in teaching and learning as well as operational efficiencies.
7. Sustainable growth budget. Managing expenses so that they are sustainable now and in future years.
8. Align budget prioritization processes with continuous efforts to measure and evaluate program value, program priority, program effectiveness.

Deliverables / Expectations

- Revenue Sharing Agreement - Completed October 2019
- Meet with departments – Scheduled January 2020
- DESE Chart of Accounts budget – Scheduled February 2020
 - Proposed / CY / LY -
- Proposal Justifying new program, expansion, increases/decreases. – Scheduled February 2020
- Letter from Superintendent explaining: Significant changes with rationale – Scheduled February 2020
- Summary of anticipated federal / state reimbursement grants
- Current/ Historical enrollments – Scheduled February 2020
- Current / Historical staff – Scheduled February 2020
- Current / Historical salary analysis – Scheduled February 2020

Budget Calendar

- The following action calendar was created to meet both School Committee and Town Charter budget development requirements.

Date	Action
10/07/19	Town Manager/Superintendent Develop FY20 Revenue Agreement
11/15/19	Budget Instructions Issued
11/20/19	School Committee – FY21Budget Introduction
11/21/19	Town Council / School Committee Joint Workshop
12/20/19	Site / Department Submissions Due
01/06/20-01/31/20	Site / Department Budget Meetings
02/05/20	School Committee Meeting- Budget Presentation
03/18/20	School Committee Meeting- Budget Public Hearing /Adoption
03/19/20	Submit Budget to Town Manager
05/21/20	Town Council Public Hearing on School Operating Budget

DESE Chart of Accounts

DESE Function	Description
Administration	Expenses incurred in operating the district including School Committee, Superintendent, legal, Human Resources and Finance operations.
Instruction	Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.
Pupil Services	Attendance/Parent Liaison, Medical/Health, Transportation, Food Services, Athletics and School Security
Operations and Maintenance	Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment
Benefits and Fixed Charges	Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.
Community Services	Services provided by the school district for the community as a whole, or some segment of the community.
Acquisition, Improvement and Replacement of Fixed Assets	Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional non instructional equipment.
Debt Retirement and Service	Retirement of debt and payment of interest and other debt costs.
Programs with Other School Districts	Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

Barnstable Revenue Sharing Agreement

