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Key Components of the Budgeting Process for School Boards

Often school boards feel they have little control over budget decisions. Fundamental operating costs are long established and difficult to alter. Community groups, employee organizations and others have learned to exert political influence on the budget process. When money is tight, people defend their turf and protect their programs from cuts. When money is available for growth or improvement, the same people then want a piece of the new resources.

While the concept of budgets is common across professional sectors and fields, the budget process in public schools has noticeable differences that impact how districts allocate and prioritize their funds. For example, while most public and private organizations and businesses have 35 to 40% of their budgets tied to personnel and benefits, the comparable number in public schools is, on average, more than double, between 80 and 85%. Further complicating districts' ability to address budget priorities, the remaining 15% of their budgets is oftentimes impacted and limited by state, local and federal mandates related to everything from building codes to class-size requirements. This is why goal-setting and developing priorities are crucial in the overall budget process.

Among the fiduciary tasks in budget development are the following:

- Adoption of a budget
- Adoption of a tax rate (if the district is a taxing entity)
- Monitoring district finances on an ongoing basis
- Making sure accounts are monitored by an external auditor
- Publishing an end-of-year financial report for the community

In general, the board delegates overall responsibility for annual budget preparation, budget presentation and budget administration to the superintendent. As part of this responsibility, the superintendent should provide a budget preparation calendar that ensures the district meets all the deadlines established by law. The budget must be presented in a summary format that is understandable by a layperson.



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Data Needed for Budget Development

While specific budget lines and items vary across districts, states and provinces, there are broad general categories that apply to most schools. Having a good idea in advance about what is needed for these areas is essential in planning. These categories include, but are not limited to:



HEALTH AND SAFETY

The school nurse cares for the ill student, and security measures keep staff and students safe



TRANSPORTATION

Buses and drivers to transport students



ENERGY

The school is lit during the day, heated in the winter and cooled in the summer



INSTRUCTION

Students have a qualified teacher, teachers have instructional aides, and classrooms have supplies



CURRICULUM AND STAFF DEVELOPMENT

Curriculum, training and instructional support to ensure teachers are able to provide students with necessary knowledge and skills



FACILITIES

To ensure students attend schools that are clean and well maintained



FOOD SERVICES

Nutritious, affordable breakfast and lunch



LIBRARY SERVICES

The library and librarian/staff provide research assistance and resources



SCHOOL LEADERSHIP AND SUPPORT

Principal, assistant principals and administrative support staff



COUNSELING SERVICES

Counselors for testing prep, college prep, drug/alcohol abuse programs, and supporting family needs in seeking outside counseling

NOTE While all the above categories are needed for budget development, recognize that priorities may shift in response to an emergency. The priority of a school district is always to improve educational outcomes for students. However in some situations, wrap-around services may take precedence; this may range from feeding students to providing virtual instruction to socio-emotional wellness care. Temporarily flexing and reallocating funds should not derail boards from their primary focus of educating children.



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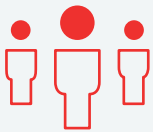
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"BoardDocs increases the amount of time board members have to review the agenda, enabling them to better prepare for meetings. Electronic distribution not only saves time and resources, but it also provides unprecedented public access via our website to agenda items and other board-related information."

- Lisa Marquez, Miami Area Unified School District