HARTFORD
A SYSTEM OF SCHOOLS

GUIDE TO STUDENT-BASED
BUDGETING
2008-09

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INTRODUCTION

Hartford BOE Core Beliefs

- We believe that all students can learn at or above grade level;
- We believe that the achievement gap must and can be eliminated, by each student reaching their learning potential;
- We believe that schools have an impact on students' lives;
- We believe that all parents must be empowered to play an active role in their children's' education;
- We believe that community collaboration is fundamental to achieving and sustaining excellence.

Building on our Core Beliefs

- We believe every child deserves the same opportunity for a great education. That means, every child must receive equitable funding based on his/her educational needs.
- For years, our current budgeting process has fallen short of that promise. It's time that changed.
- The Hartford System of Schools reform agenda includes the introduction of a Student-Based Budgeting (SBB) methodology known as Weighted Student Funding (WSF). Using WSF, we will begin to fund students based on his/her educational needs at the school that he/she attends.

Goals of Student-Based Budgeting

- Equity
  - SBB will equitably allocate funding to each student based on his or her educational needs by utilizing the Weighted Student Funding formula.

- Improved Budgeting and Accountability
  - SBB will directly link the budget to our Theory of Action.
  - School leaders and members of the community known best what their schools need for their students to achieve. SBB will provide greater opportunity to schools and communities to make the best choices for their students and their success.

- Transparency
  - SBB will eliminate many complex staffing ratios and provide funding through a simplified allocation. Instead of hiding the difficult choices inherent in budgeting, the new formula brings those choices out into the open for all to see and evaluate.

CHAPTER 1: OVERVIEW AND BASIC IDEAS

1.1. The Problem: Unfair and Outdated Funding

Like most districts, Hartford determines school budgets primarily through the use of staffing formulas and ratios;

- Student-teacher ratio based on class size limits;
- Building-based staffing based on school presence or size:
- Program-based staffing based on central office decision:
- Students with special needs get additional resources

Our current funding system is unfair, difficult to understand and difficult to explain. Two schools with the same number of students can receive funding that differs by more than $1,000,000.

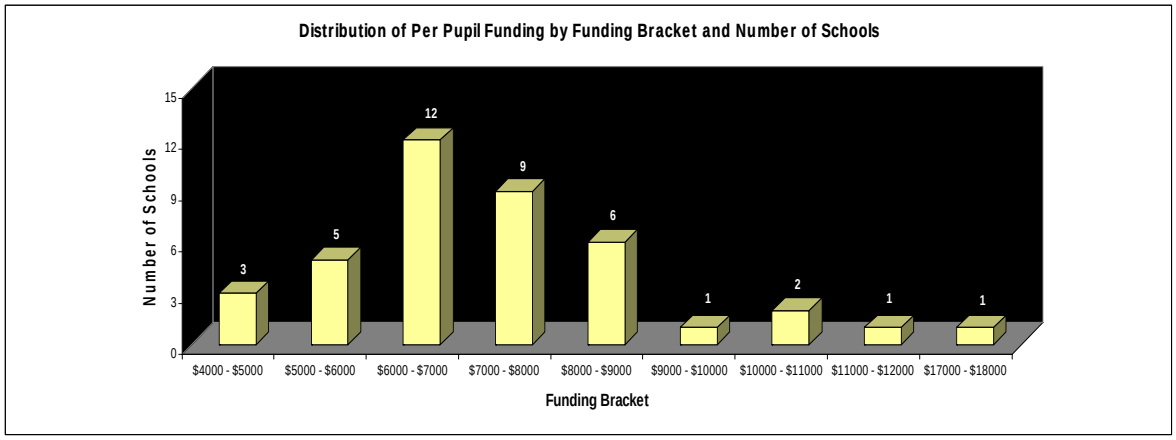
Two Schools, Different Needs, Inequitable Funding

School A	School B
Enrollment 577	Enrollment 580
Poverty 83%	Poverty 97%
English Language Learners 8%	English Language Learners 46%
General Funds Budget $3,732,509	General Funds Budget $2,349,206
Per Pupil Funding $6,469	Per Pupil Funding $4,050

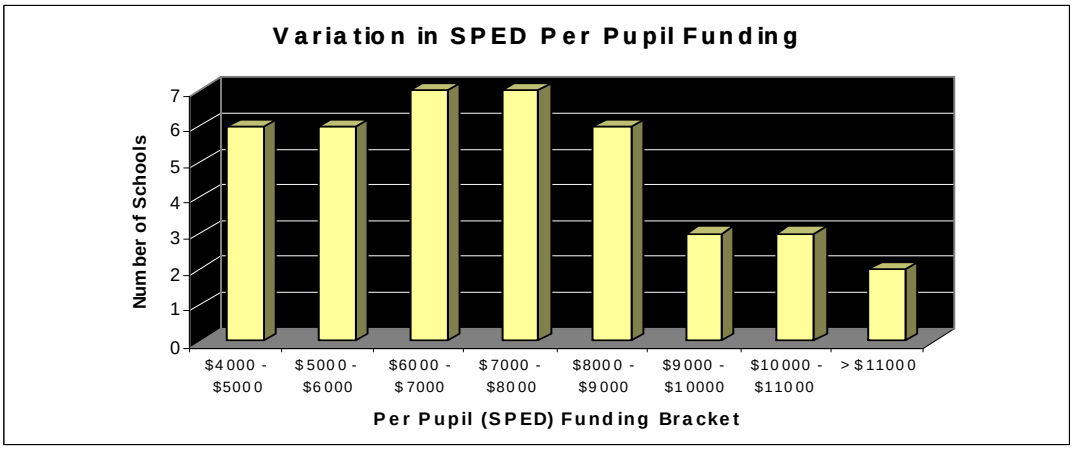
The difference between what school A and school B receive is $1,383,303.

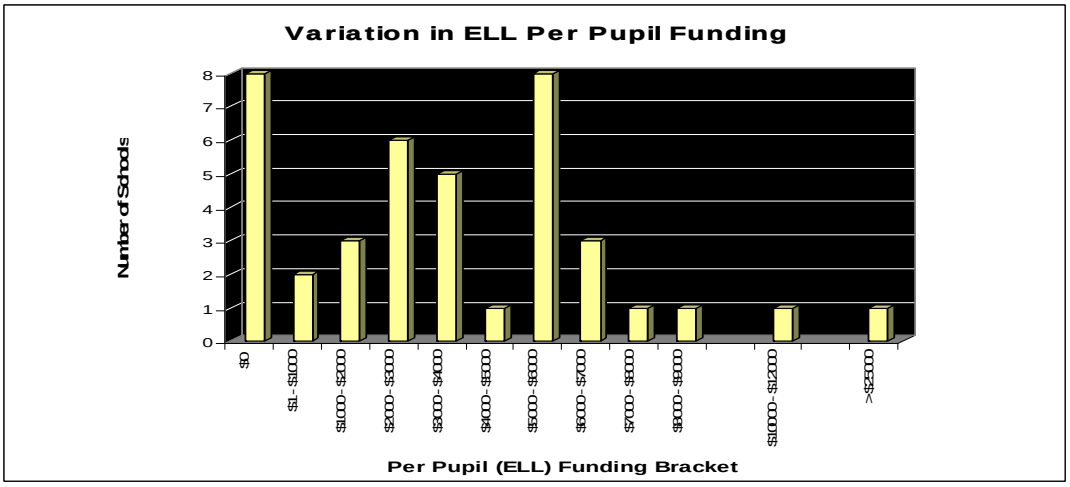
The charts that follow depict the existing inequities today under our old budgeting process:

- Existing Inequities Per Pupil, Per School
    - 50% of our schools are spending $4,000 to $7,000 per pupil while the other 50% are spending anywhere from $7,000 to $18,000 per pupil. This is a potential gap of $14,000 per student!



- Existing Inequities by Student Characteristics
  - Children with similar needs are funded differently, depending upon the school they attend.





This inequity has a real impact on students. The school with less funding is likely to have:

- Fewer Teachers;
- Less Experienced Teachers;
- Less Enrichment for students;
- Less Enrichment for teachers; or
- All of the above

The reasons for the unfairness are complex, but two stand out. First, budgets often carry forward subjective decisions made long ago. Sometimes these decisions were made for legitimate reasons, sometimes because of political will. Whatever the reason, schools receive different levels of funding for reasons unrelated to the needs of their students.

The second factor is that we budget for most teachers in terms of positions rather than how much they actually cost. As a result, for example, two schools' enrollment levels give them each 100 teachers, but if the teachers at one school have average salaries of $70,000 and teachers at the other school have average salaries of $60,000, then we will have provided $1 million less to the school with lower average teacher salaries.

This system is wrong for our principals and teachers, whom we ask to meet the same high standards for improving student achievement. Even more important, it is wrong for the students who haven't gotten a fair chance for success.

1.2. Our Response: Transparent and Equitable Funding

Student-Based Budgeting is based on simple principles:

- **Those closest to students get to make decision about**
  - Educational Programs
  - Choice of partners and supports
  - Budgets, including fewer restrictions and less central office control

- **Empowered schools are accountable for results**
  - Fair and comprehensive evaluation of schools
  - Timely and accurate data to principals and teachers

- **Students can count on equitable and transparent funding**
  - Different students have different educational needs, and funding should reflect those needs
  - Schools budgets will be transparent in order to ensure that funding decisions are visible for all to see and evaluate

In keeping with these principles, SBB means that:

- Funding will follow each student to the school that he/she attends;
- Each student will receive funding based on his/her educational needs;
- Schools will have greater flexibility on how to allocate their funding, with greater responsibility for dollars and greater accountability for results;
- Key decision will be based on clear criteria linked to the School Improvement Plan and the District Theory of Action.

1.3. Deriving Student-Based Budgeting

We've based this budget reform on conversations with school leaders, parents, and community representatives in Hartford and in other cities, and research on education funding and results.

Input in Hartford

"Weighted Student Funding systems are now in place in several major U.S. school districts, with more in the planning stages. The benefits are consistent across these districts parents support it, teachers and principals feel empowered by it, and rigid top-down bureaucracy is replaced by flexible school empowerment."
— William G. Ouchi is the Sanford & Betty Sigoloff Professor in Corporate Renewal at UCLA. He has studied systems like Weighted Student Funding across the country.

Beginning in September 2007, Hartford's leadership attended meetings to introduce and explain Student-Based Budgeting, including the Weighted Student Funding formula. These meetings included conversations with Board members, Principals, Teachers, Union Leadership, Community members, Parents, and Business leaders. We also communicated with many more individuals and groups by e-mail and bulletins.

Analysis of our current funding patterns

We conducted extensive analyses of our current budgeting practices, including the methodologies in current funding approaches: for example, use of staffing ratios and assumptions about coverage, and curriculum. We examined contracts and policies governing class sizes to ensure our compliance. Our "weights" reflect what we learned.

Consultation with other districts

We spoke with current or past leaders in several of the other communities that have implemented Weighted Student Funding or similar student-based budgeting methodologies, including officials or former officials in San Francisco and Oakland, California; Seattle, Washington; Washington, D.C., Houston, Texas, New York, and Cincinnati, Ohio. We also consulted with researchers who have studied funding reforms in these and other locations. We formed an internal and external committee that helped us launch the initiative, including the following individuals:

Joseph Olschefske, Managing Director American Institute for Research, and former superintendent in Seattle; **Lauren Amos,** Research Analyst, American Institute for Research; **Tim Sullivan,** Principal, Classical Magnet; **Dee Cole**, Principal, Noah Webster; **Oscar Padua**, Principal Burns School; **Elizabeth Michaelis**, Principal Parkville School; **Annie Ortiz**, Principal Bellizzi Middle

School; **Dr. Zandralyn Gordon**, Principal Hartford Public High School; **Cathy Carpino,** President, HFT; **Enid Rey, Paula Gilberto, Eddie Davis, Laura Taylor, Awilda Villafane, Giselle Feliciano**; **Sam Saylor,** PTO President; **Dr. Laverne Terry,** Chief Academic Officer, HPS; **Webster Brooks,** Operations Administrator, HPS; **Ebbie Parsons III,** Acting Deputy Chief Operating Officer, HPS; **Paula Altieri,** Chief Financial Officer, HPS; **Freeman Burr,** Executive Director of Human Resources, HPS; **Sandra Cruz-Serrano,** Chief Operating Officer, HPS; **Penny MacCormack,** Assistant Superintendent, Secondary Schools, HPS; **Regina Blake,** Assistant Director Assessment & Research, HPS

A Research Base

We examined various studies about the cost to educate students, including *A Framework for Adequately and Equitably Funding Connecticut's Public Schools* (also known as the CCJEF Report), *Fund The Child* by Thomas B. Fordham Institute, and *Making Schools Work* by William Ouchi. We also reviewed reports by school finance experts around the country. Although none of the studies provided a precise roadmap for Hartford, all of them informed our work.

CHAPTER 2: IMPLEMENTATION OF STUDENT-BASED BUDGETING

Student-Based Budgeting will be implemented to align with four core values:

- Equity

We need to drive more resources into schools that aren't receiving their equitable share of funds today and encourage all schools to perform better. But we need to protect what is already working.

To meet this objective SBB will be implemented gradually with a focus on raising schools up to parity while preserving stability.

Specifically, SBB will increase funding to 25 historically under-funded schools based on the students that attend those schools.

SBB will be phased in over a 3-year period beginning in FY08-09. This will provide schools the opportunity to plan for any major shifts in funding. Each year schools will be allocated one-third (or their designated cap) of their gain or loss from the formula implementation until equity is achieved.

- Accountability and Improved student achievement

SBB provides opportunities for improved budgeting and accountability. Schools will have greater responsibility for funding decisions and greater accountability for results.

  - In 2005-06 allocated 48% of the general budget directly to schools
  - In 2006-07, HPS allocated 52% of the general budget directly to schools
  - In 2007-07, under SBB, HPS will allocate 66% or approximately $184 million of the general budget directly to schools. This represents a 14% increase in funding going direct to schools.

Schools will be required to focus their funds on strategies to improve student achievement aligning with the School and district improvement plans.

These strategies might include:

  - Improving the quality of teachers and principals;
  - Reducing class size;

- Increasing student "time on task" through longer school days and longer school years.

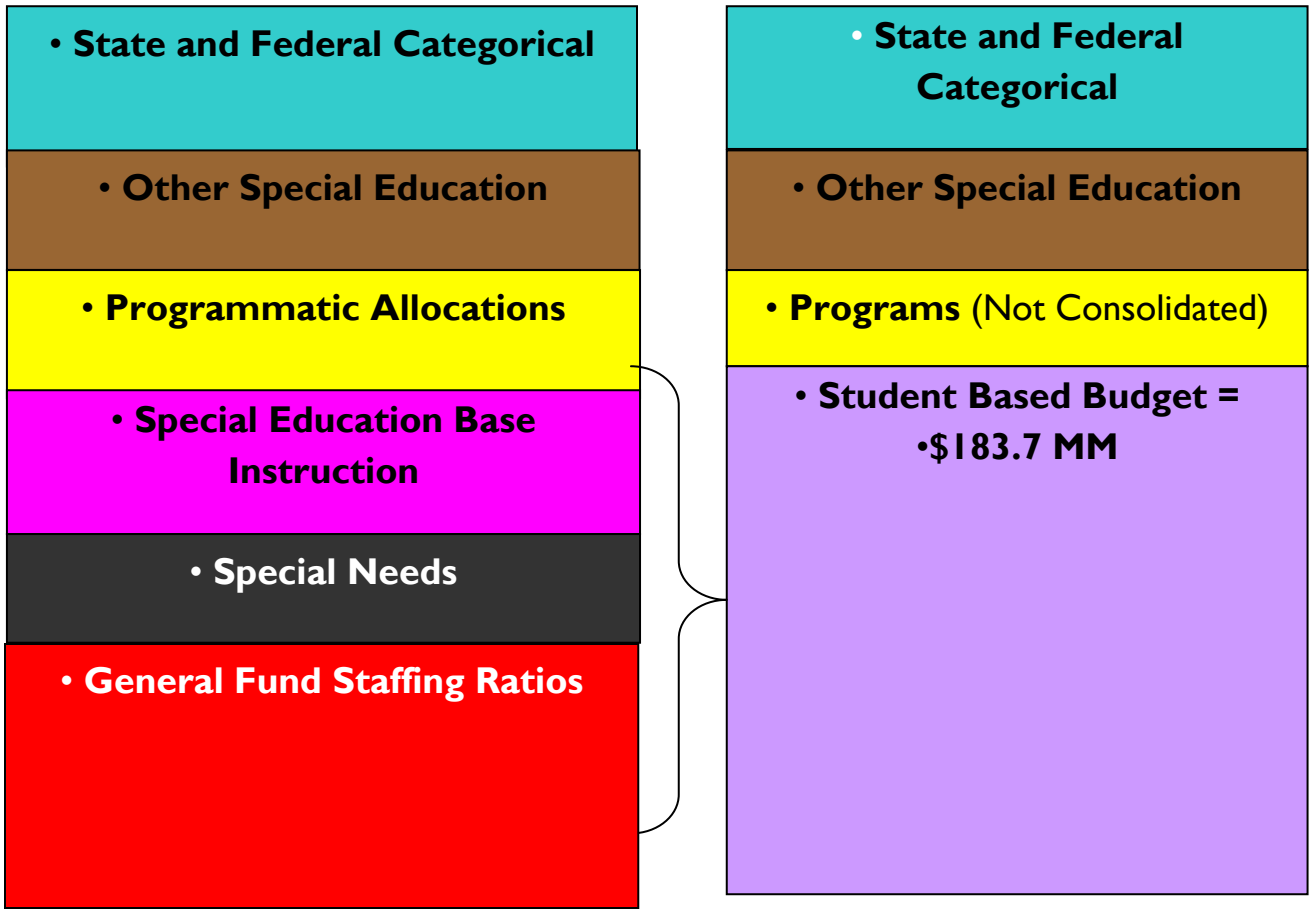
- Transparency

SBB will eliminate many complex staffing ratios and provide approximately $184 million dollars to schools in a simplified allocation.

To ease the transition for schools and increase transparency for families and community members for the first time we will be providing extensive data on our website.

2.1. What's In SBB?

We formerly provided schools funding tied to staffing ratios or specific programs. We have collapsed many of those funding streams into one SBB pot and will allocate dollars using the WSF formulas.



Schools will now receive funding primarily from four sources.

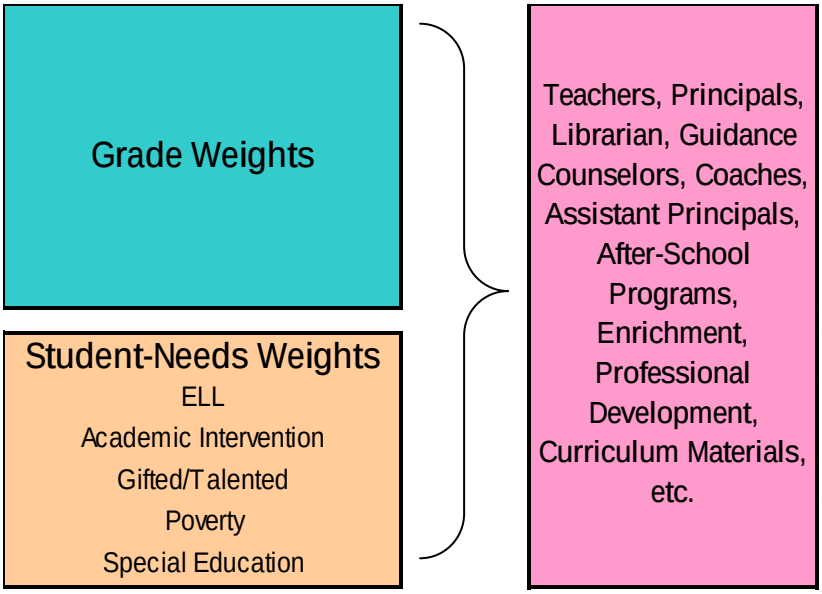
- Weighted Student Funding Formula
- State and Federal Categorical - State or Federal restricted funding sources and may not be redistributed through the Weighted Student Funding Formula (i.e. Title I funding).
- Programs not consolidated - Includes initiatives that remain outside of Weighted Student Funding because of their unique funding structure or priority (i.e. Pre-K).
- Other Special Education Funds – Includes funding for Individual Educational Plans (IEP) mandated Special Education support services that supplement core classroom instructional services. These dollars are in addition to the funds special education students will receive as part of the Weighted Student Funding allocation.

Student Based Budgeting makes spending flexible to allow for real budget planning.

BEFORE schools were given line item allocations determined by central office for staff and programs in their schools.

Base Allocation	=	$
# of Teachers	=	$
1 Principal	=	$
1 Assistant Principal	=	$
1 Secretary	=	$
# Guidance Counselors	=	$
# Custodians	=	$
# SSPO	=	$
Materials & Supplies	=	$
Program Allocations	=	$
Total Budget	=	$

NOW schools will receive funding based on their students characteristics. How they spend that money will be determined based on the needs of their schools and students. Instructional needs will inform resource allocations.



2.2. Weighted Student Funding going forward

Weighted Student Funding provides a flexible vehicle for public feedback and improvement over time. Tradeoffs and tough decisions will be clearer. There will be extensive data about schools' funding in more accessible form. We are committed to improving Weighted Student Funding in the coming years through input from principals, teachers, parents, and communities. A new advisory committee will review the impact of changes and make recommendations moving forward.

2.3. The 2008-09 School Year

For 2008–09, Weighted Student Funding will result in funding gains and reductions in schools. School budgets will be calculated as follows to determine your preliminary 2008-09 WSF formula budget:

Step 1

The budget will be calculated on the school's **2008-09** projected student enrollment and projected student characteristics using the Weighted Student Funding Formula. This would be the school's budget based on the WSF formula if it were implemented with no cap on gains or losses.

Step 2

If the new WSF formula budget (derived from Step 1) is higher than your 2007-08 Adopted General Budget, and your enrollment did not change by greater than five (5%) percent, your gain will be capped at one-third of the difference between the 2007-08 Adopted Budget and the new WSF formula budget.

Example:

WSF Uncapped Allocation = $1,500,000
Adopted 07-08 General Budget = $1,000,000
Funding Gain = $ 500,000
Enrollment Change = 1%
Maximum Gain – 1st year implementation @ 33% = $ 165,000
New 2008-09 WSF Budget = $1,000,000 + $ 165,000 = $1,165,000

If the new WSF formula budget is less than your 2007-08 Adopted General Budget, and your enrollment has not changed by greater than five (5%) percent, your maximum allowable loss for year one implementation is capped at one-third of the difference between your 2007-08 Adopted General Budget and the new WSF formula budget.

Example:

WSF Uncapped Allocation = $1,500,000
Adopted 07-08 General Budget = $2,000,000
Funding Loss = $ 500,000
Enrollment Change = 2%
Maximum Loss – 1st year implementation @ 33% = $ 165,000
New 2008-09 WSF Budget = $2,000,000 - $ 165,000 = $1,835,000

Step 3

For schools whose enrollment is increasing or decreasing by greater than five (5%) percent, the maximum allowable gain or loss for 1st year implementation is derived by calculating the percentage change in enrollment, and adding thirty-three (33%) percent to this figure.

Example:

WSF Uncapped Allocation = $1,500,000
Adopted 07-08 General Budget = $1,000,000
Funding Gain = $ 500,000

Enrollment Change = 10%
Enrollment Change plus initial cap = 43% (10% + 33%)
Maximum Gain – 1st year implementation @ 43% = $ 215,000
New 2008-09 WSF Budget = $1,000,000 + $ 215,000 = $1,215,000

CHAPTER 3: THE WEIGHTED STUDENT FUNDING FORMULA

This chapter describes the Weighted Student Funding formula used to calculate school budgets under our new methodology. Using this formula, dollars will be allocated to schools through two basic categories:

- Grade weights, based on student grade levels;
- Needs weights, based on student needs.

Why these weights?

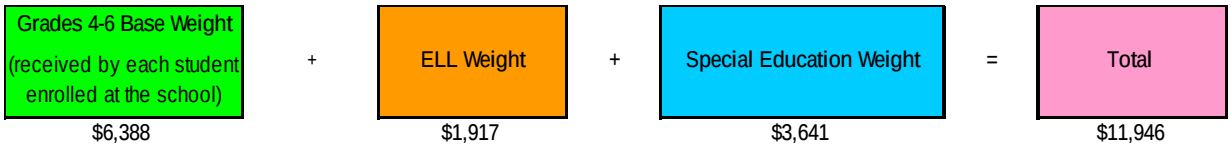
Weighted Student Funding weights are always adequate for schools to meet legal and policy requirements. Beyond that, these weights reflect evidence-based judgments about the fairest levels of funding for students. In particular, the weights are designed to do two things:

- Meet the needs of students, with higher weights in grades and for the students who need the greatest support;
- Reflect fair, objective criteria that can be applied on an equitable basis across all Hartford schools.

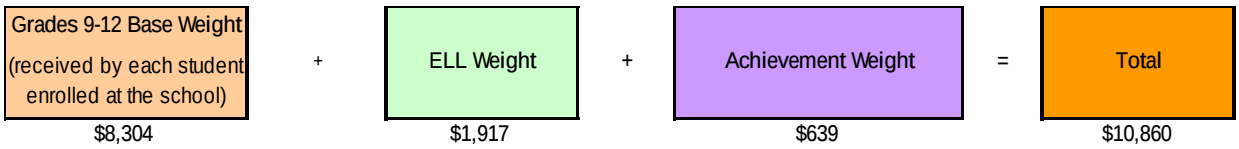
A "weight" or dollar figure can never capture the incalculable worth of every child. Our weights are just designed to provide the fairest level of funding for a child's education. There are many significant student needs beyond the current categories in Weighted Student Funding, and in future years, we anticipate the weighting categories will expand.

How Does Weighted Student Funding Work?

- **Michael** is a 5th grade student at Betances. He is a special education student (Level 1) and an English-language learner. Based on his enrollment and need characteristic, Betances will receive:



- **David** is a 9th grade student at HPHS. He is an English-language learner and scored Level 1 in both reading and math on his 8th grade CMT. Based on his enrollment and need characteristic, HPHS will receive:



3.1. Grade Weights

Policy

We provide every student with a base weight determined by grade level: We chose to fund *grades 9–12* at a slightly higher level than grades K–5 for several reasons: older students tend to have higher costs for non-personnel (such as more costly science materials); they often take electives that break into smaller classes; their schools often require more administrative personnel. This approach is consistent with our historic funding practices and with practices in other cities.

Eligibility

All students receive WSF funding through grade-level weights. Schools with non-traditional grade configurations will receive their base weight funding in more than one category. For example, a K-8 school will receive the K-5 weight for the K-5 grades and a 6-8 weight for the 6-8 grades. A 6th grader carries the same weight whether at a 6-8, a K-8, or a 6-12 school.

The grade weights and funding is as follows:

- Kindergarten
  - 0.85 or $5,430 per pupil
- Grades 1 to 3
  - 1.20 or $7,666 per pupil
- Grades 4 to 6
  - 1.0 or $6,388 per pupil
- Grades 7 to 8
  - $1.10 or $7,027 per pupil
- Grades 9 to 12

- 1.30 or $8,304 per pupil

3.2. Needs-Based Allocations

In addition, starting in the 2008-09 school year, students will be eligible for needs-based weights for the following characteristics:

- Academic Intervention, based on
  - Poverty for schools beginning before 4th grade
  - Achievement for schools beginning in 4th grade or later
- English Language Learner status
- Special Education

3.2.1. Academic Intervention

Policy

We will drive additional funding to students who are at the greatest risk of academic failure. This approach is consistent with a large body of research showing that students who are struggling in school require additional supports to succeed.

In general, we believe that the best way to identify students with greater need is to look at their past achievement. Therefore, to the extent possible, we will rely on student achievement data — results on CMT and CAPT exams — to identify students eligible for additional funding. We will provide additional funding to schools with struggling students.

As the regular first testing occurs in 3rd grade, we can use test data only for schools starting after that grade (i.e., in 4th grade or later). For schools beginning before 4th grade, we use a proxy for low achievement. The best proxy for achievement is poverty. Particularly in the elementary grades, there is a very tight correlation between poverty and achievement. More than 90 percent of "Level 1" students are low-income.

Eligibility for Poverty Weight

Students enrolled at schools that begin before grade 4 qualify for the poverty weight if they also qualify for free and/or reduced price lunch. This is also the criteria for Title I eligibility.

Since forms are not collected annually at most schools, the weight will be calculated by multiplying the total number of students on the projected 2008-09 school enrollment by the school's most recent poverty percentage under Title I.

The poverty weight and corresponding funding is as follows:

- 0.10 or $639 per pupil

Eligibility for Achievement Weight

At schools beginning in 4th grade or later, students receive additional weights based on their achievement. There are two funding levels—a higher achievement weight for students "Well Below Standards," and a lower one for students who are below grade level, but closer to proficiency ("Below Standards"). Qualifying English language learners and special education students are also eligible to receive the academic intervention weights.

Students are considered "Well Below Standard" if they:

- Score Level 1 in both reading and math on the CMT and/or CAPT exams

Students are considered "Below Standards" if they:

- Score Level 1 in math but do not fall within the categories in the first tier (e.g. students who score Level 1 in math and Level 3 in reading);

- Score Level 2 on both reading and math exams

In circumstances where one or more scores for a student are missing:

- Students who score Level 1 in reading or math with a missing score in the other subject will be considered "Well Below Standards".

- Students who score Level 2 in reading or math with a missing score in the other subject will be considered "Below Standards".

- Students with no scored do not receive academic intervention weights.

Scores are based on the last test result before the student enters his/her current school.

In addition, additional funding will be provided to those students designated as Gifted and Talented.

Student will be considered "Gifted and Talented" if they:

- Score Level 5 on CMT or CAPT plus Assessment.

The achievement weights and corresponding funding is as follows:

- Well Below Standards
    - 0.10 or $639 per pupil
- Below Standards
    - 0.05 or $320 per pupil
- Gifted and Talented
    - 0.10 or $639 per pupil

3.2.2. English Language Learners

Policy

Experts recognize that English language learners (ELL) who do not speak or understand English have higher needs. ELLs who have become proficient in English graduate at higher rates than all other students – over 60 percent – while more than half of ELLs who never become English proficient drop out of high school.

ELL students are fully eligible for the academic intervention weight.

Eligibility

Eligibility is determined through a Preliminary Assessment with Home Language Survey and/or Testing/Assessment. For additional information, please refer to the 2007-08 School Registration Handbook.

The ELL weight and corresponding funding is as follows:

- 0.30 or $1,917 per pupil

3.2.3. Special Education

Background

Weighted Student Funding gradually shifts funding for special education away from funding per *class type* and toward funding for *student needs.* This will encourage schools to tailor educational programming to meet the unique needs of each student. Experts have noted how funding types of classes, rather than students, encourages schools to provide services within an unnecessarily narrow range. Schools should instead be able to use the full continuum of services that our laws and regulations for special education authorize. To put it simply, funding students means encouraging principals to better meet the needs of students. In addition, by better integrating special education funding into school budgets, student-based funding encourages everyone in the system to see special education students as a wholly integral part of schools, for which we all have responsibility.

Policy

Schools will receive per-student funding based on the amount of time a student requires Special Education and Special Education related services.

While promoting innovation and flexibility, the Hartford School System is committed to providing all services required by the Individualized Education Program (IEP).

Special education students also are eligible for the poverty, ELL, and academic intervention weights. Therefore, significant other resources will be available to fund the needs of these students.

Eligibility

The table below provides a summary of the types of special education students who will be eligible for each of the special education weights.

Level	Service Delivery Model	Weight	$$
1	Mainstream 100% with Special Education Support	0.57	3,641
2	Mainstream 80 - 100% with Special Education Support; Ala Carte Services minimum 1/2 hour to maximum 6.5 hrs per week @ $ 684 per hour	0.62 Minimum	3,983
		1.27 Maximum	8,087
3	Mainstream 60 - 80% with Special Education Support; Ala Carte Services minimum 6.5 hours to maximum 12.9 hours per week @ $684 per hour	1.27 Minimum	8,087
		1.96 Maximum	12,520
4	Mainstream 40 - 60% with Special Education intensive support Ala Carte Services minimum of 1/2 hour to maximum 2 hours @ $684 per hour	2.32 Minimum	14,820
		2.48 Maximum	15,846
5	100% Self-contained district placement (class size maximum 5 students) (HTLA only)	4.21	26,901

ALA CARTE SERVICES (Level 1/2/3) could include:

Speech Language
Social Worker
Reading Support
Math Support
Skills Lab

ALA CARTE SERVICES (Level 4) could include:

Speech Language
Social Worker
OT/PT

OTHER SERVICES

Adult Support - Medical Supervision (medical note)
Adult Support - Intensive/Safety Issues

3.3. How Students Are Counted

3.3.1. Projected enrollment

In February of this year, schools were provided training on projecting their 2008-09 student enrollment from the Assessment Office.

In this first year of implementation, audited data provides the strongest basis for identifying student needs by schools. To preserve stability in this transitional year, we will use data from the 2007-08 school year in the WSF formula unless school sites can project student needs characteristics.

3.3.2. Mid-year adjustments

As with the traditional budgeting process, mid-year adjustments will be made for grade-level and need based weights based on audited October and January enrollment data. There will be a mandatory Set Aside Process of 5% of your anticipated budgets in anticipation of this mid-year adjustment.

It is cost-prohibitive to provide for upward adjustments based on enrollment changes without also providing for downward adjustments. Committee members expressed a strong preference for avoiding downward adjustments. Based on this preference we will provide for upward and downward adjustments based on October student enrollment changes but will only provide upward adjustments based on January enrollment changes.

3.3.3. Special Rules for New Schools

Schools opening in September 2008 do not have existing budgets and will receive their uncapped WSF Formula.

Poverty Weight

Year 1 new schools are funded using the Hartford cutoff level of 60 percent except for sites where the actual poverty information is known.

Academic Intervention

New schools will not qualify for academic intervention weights for their students in Year 1 of WSF implementation unless actual achievement data is known.

ELL Weights

New schools, schools opening in September 2008, are funded based on the following assumptions except for schools where the actual student information is known:

- ELL focused schools – 100% of student population
- No-ELL focused schools – 8% of student population

CHAPTER 4: STAFFING

4.1. Overview

Today we fund schools based on the staff hired. This means that schools with more experienced and higher-paid staff salaries are provided more funding than those will lower staff salaries. The inevitable consequence is that we provide less funding to schools for having less experienced, and lower-paid salaries. At two schools with 100 teachers each, one with teachers earning an average of $60,000 and one with teachers earning an average of $70,000, the funding difference can reach $1 million.

To address this inequity, we have proposed that, moving forward, schools should begin to be funded based on the needs of their students, not the salaries of their staff. Under this approach, a school will no longer receive less funding because it has lower staff salaries. Schools will begin to receive funding based on the needs of their students, and schools will begin to be responsible for paying their staff salaries out of that allocation.

4.2. Schools are responsible for the cost of staff salaries

The district will no longer adjust school budgets based on the salaries of staff hired into schools. The school will receive its WSF based on the students and their needs. To ease the transition of budgeting for staff salaries, for Year 1 implementation, schools will use the district-wide average salaries for staff.

This means that unexpended salary and benefit funds cannot be transferred. In the computation of average salary, turnover savings and unfilled vacancies are taken into consideration and keeps the average salaries lower across the district.

For Year 2, schools will begin to bear the cost of their staffing decisions through the budgeting of actual staff salaries. This means that FY08/09 hiring decision will either provide savings or cost more impacting available resources in FY 2009-10.

With the greater control over budgets that the new approach creates, schools will have both new opportunities and new responsibilities. Schools can choose how to combine their investments in different types of teachers, services, and supports to improve student achievement.

4.3. Limitations on Centrally Funded Excess Staff

Empowerment means schools bear the chief responsibility for staffing. This means Principals are responsible for the staff in their buildings.

Excessing is never an acceptable method for dealing with unqualified or unsatisfactory performance. If excessing staff is used to remove poor performers, we will have a large pool of unemployable staff on the payroll, creating costs that limit school funding and district funding.

For these reasons, schools must self-fund their excess staff in all but extraordinary circumstances.

In addition, a school must demonstrate financial need prior to the District funding any school-excessed staff.

CHAPTER 5: GENERAL GUIDELINES

5.1. Shared Programs and Services

If two or more schools are sharing a program, activity, or service (i.e. arts, physical education, guidance counselors, etc), then all of the Principals involved shall be responsible for initiating the actions required to coordinate the function. This includes, but is not limited to, the development of a plan and budget for the shared responsibility. The schools will also agree on the amount of funding that each school will provide for the program, activity, or service. If there is disagreement among the schools on this issue, the appropriate Assistant Superintendent will convene a meeting with the schools involved and make the decision.

5.2. Expenditure Considerations

The school is responsible for the proper budgeting and expenditures or all resources allocated to a school. This responsibility includes:

- Insuring that adequate funds are available in a Program and Object codes prior to encumbering or expending funds against this account, and

- Insuring that expenditures and transfers are recording using the proper budget codes.

5.3. Budget Revisions

The school does have some flexibility to transfer budgeted funds in order to respond to changing requirements. The Principal has the authority to approve the transfer of budgeted funds with the following exceptions:

- Unexpended salary and benefits funds cannot be transferred because of the use of average salary for budgeting purposes. In the computation of average salary, rollover savings and unfilled vacancies are taken into consideration and keeps the average salaries lower across the district.

- Schools in Intervention or Re-design require the approval of the appropriate Assistant Superintendent prior to the transfer of funds.

- Budget transfers in excess of $50,000 require Board of Education approval prior to the transfer of funds (BOE Policy 3140).

5.4. Contingency Funds

All contingency funds will be budgeted for in the supplies budget (6110). Contingency funds will be available for spending once the Fall Revisions are completed.

5.5. Surplus/Deficit

Each school is to plan to close the fiscal year with a budget balance greater than or equal to zero. There are no "carryover" provisions for schools. Schools should monitor spending and forecast expenditures to ensure they do not close with a deficit balance. Should a school close the fiscal year with a deficit balance, the deficit balance will be deducted from the school's following year budget.

5.6. Budget Responsibilities for Schools

The following list is a guideline for school versus district budgeting responsibilities. The list is intended for use as a guide and is not intended to be fully inclusive of every school responsibility. If you have a question or concern regarding an item, or whether or not to include an item in your school budget, please contact the Budget Office at 695-8473 for assistance.

School	District

Certified Staff (Salaries & Benefits)

School	District
Principal Assistant Principal Teachers (All) Guidance Counselors Librarians ELL Gifted Social Workers Interns Nurse Homebound Instruction (Non-Special Education) Short-term Substitutes Part-Time Certified Staff Other School Based Certified Staff	Psychologists Occupational Therapists Physical Therapists Long Term Substitutes (for approved leave)

Non-Certified Staff (Salaries & Benefits)

School	District
Teaching Assistants Interns Paraprofessionals Secretarial/Clerical Staff Building Technical Support Educational Assistants Attendance Liaisons Family Resource Aide Child Development Associates Athletic Directors Faculty Managers Bookkeepers Office Managers Case Managers Program Assistants Custodians Security Officers Gym/Pool Assistants Short-term Substitutes Overtime for Non-Certified School Staff Temporary Employees Other School Based or Support Personnel	Food Service Personnel Maintenance Personnel (I.e. electricians, plumbers, painters, carpenters, HVAC)

Extra Duty Pay (Salaries & Benefits)

School	District
Extracurricular Supplements includes but not limited to: Stipends Class Coverage Extended Day/Year Lunchroom Supervision Advisor Pay Yearbook Stipends Coaching Supplements Athletic Events Supplements Other Extra-Duty Supplements	

School	District
Supplies, Equipment, and Materials	
All instructional supplies and materials Instructional equipment Audiovisual equipment Computers and peripherals Laboratory equipment Photocopying and duplication equipment and supplies Administrative and non-instructional supplies Extracurricular supplies and materials Athletic supplies and materials Uniforms Non-mandatory testing and assessment materials Replacement of textbooks Maintenance contracts for school equipment or servers Software Custodial supplies and materials Safety supplies and materials	District-wide publications Network and System Infrastructure System software (e-mail, Financial Management Systems, SASI) Food Service kitchen equipment Cafeteria supplies and materials Security Equipment Mandatory testing and assessment materials New core textbook adoptions (if district adoption) Accreditation Expenses
Library Materials	
Library Books Periodicals and newspapers Library supplies, materials, and equipment Library software and filmware	
Staff Development	
School-initiated staff development activities Release time for staff development activities Conference expenses and fees for school personnel Travel expenses for school personnel Fees and expenses for speakers and consultants Staff development supplies and materials Reference books, periodicals and materials for staff Substitute teachers to replace regular teachers	District-mandatory staff development activities District-initiated consultants and fees Substitute teachers for district-mandated staff development
Field Trips and Transportation	
Instructional field trips Extracurricular Regional, state, county and national competitions Lease of vans or buses Field trip transportation Athletic Transportation	Student transportation to/from school Special Education transportation 504 Mandated transportation IEP Mandated transportation
Mileage Reimbursement/Parking	
Reimbursement for full or part-time school staff Reimbursement for shared school staff Parking fees for school based staff	Reimbursement for district itinerants Reimbursement for district staff

School	District
Printing, Binding, Publishing Services	
School publications School handbooks Stationery Photocopying Non-standard forms External printing services All forms, instructional and administrative	District publications District forms (HR, Payroll, Finance forms, etc)
Other Services and Fees	
Rental costs for equipment and furniture Catering services Fire department fees for false alarms Graduation expenses	General liability, fire, and property insurance Internet service
Benefits	
All applicable benefits for school personnel (based on district rates)	