

CENTENNIAL SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: December 12, 2017

REVISED:

602-AR-0. BUDGET PLANNING

The educational program and school services that the District plans to offer its students are the foundation of the annual School District budget. With input from the Board members, administration, staff and community, the District budget represents a reasonable compromise between academic and operational expectations and economic realities.

Budget planning is critical to the development of a budget likely to further the educational program and provide for efficient operation of the District.

The Superintendent and/or Chief Financial Officer will establish and communicate an annual Budget Development Calendar that outlines the budget development process and includes a schedule for completion of each phase.

In recognition of the importance of the budget planning process, the Superintendent and/or Chief Financial Officer will be responsible to complete the following by the time designated on the Budget Development Calendar:

1. With the Board, establish the priorities of the School District, recognizing that improving student academic success will always be of paramount concern.
2. Consider the Board adopted goals and action plans developed through the comprehensive planning process when assessing the District's needs; designate those allocations that directly correlate with the approved goals and action plans; and explain how they link with the stated goals, action plans and objectives of the District.
3. Seek input from administrators, District staff and community members.
4. Examine the District's recent history of revenue and expenses to determine patterns and trends; such examination will include projected financial results for the current year.
5. Project future revenue sources based on available information and projected changes in federal, state and local funding.
6. Consider student achievement data and the classroom expenditures required to meet the established academic standards.
7. Integrate budget planning into program planning so that the budget can effectively express and implement relevant programs and activities.

8. Utilize a system of cost-effective analysis when making budget decisions.
9. Include budget requests submitted by each school building.
10. Explore all available federal, state and private sources of revenue.
11. Continually assess the needs of the District and the related revenues and expenses.

The Chief Financial Officer will maintain accurate and comprehensive financial records on a consistent and systematic basis and will provide financial and related operational reports to the Board as required.

Grants/Funding

All applications for grants or specially funded projects will be in accordance with the educational goals established by the Board.

To meet the District's educational goals and supplement District resources, the Superintendent will be responsible to seek available public and private grants and funding for special projects.

District employees are encouraged to learn about and research special funding opportunities and to participate in the development of proposals to obtain the funding after receiving approval from the building principal.

When required by the funding agency, the proposals will be presented for administrative or Board approval.

The Superintendent will notify the Board of all funds awarded to the District; such funding source and related expenditures will be incorporated into the budget by amendment if such award follows budget adoption. Such budget amendment will be subject to Board approval.

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602-AR-1. NEEDS ASSESSMENT

School and Department Needs Assessment

Each building principal and department administrator with budgetary authority will conduct an annual Needs Assessment for their assigned locations in conjunction with budget development guidelines prepared by Chief Financial Officer.

The administrator with budgetary authority will consider the goals and action plans developed and approved through the comprehensive planning process when determining the school's or department's needs.

The annual Needs Assessment will identify existing programs, strengths of the school, deficiencies of the school, and where needs exist. Areas to be addressed may include:

1. Instructional program in relation to student achievement data.
2. Student support services such as counselors, special subject teachers, paraprofessionals.
3. Staffing levels.
4. Major equipment such as computer labs and science labs.
5. Major maintenance requirements such as security, repairs, roofing, heating, painting and door replacement.

Each building principal and department administrator will submit their budget request consistent with their completed Needs Assessment to the Superintendent and Chief Financial Officer in accordance with the timeline specified in the Budget Development Calendar.

District Needs Assessment

The Superintendent will conduct an annual Needs Assessment for the District that may include a review of the following:

1. District goals and action plans developed and approved through the comprehensive planning process.
2. Goals and objectives established by the Board.

3. Student academic achievement data relative to established academic standards and required test scores for each school building.
4. Student noncognitive variables such as attendance, drop-out rate and retention rates.
5. Reports and data including, but not limited to:
 - a. Special education programs.
 - b. Athletic programs.
 - c. Transportation.
 - d. Food services.
6. Impact of federal and state requirements, and notable changes in those requirements.
7. Needs Assessments submitted by building principals.
8. Capital outlay needs, including major maintenance and major equipment and technology purchases.
9. Personnel salaries and benefits.
10. Staffing levels.
11. Estimated costs of items projected as needs.

The Superintendent's Needs Assessment, informed by the Needs Assessment conducted by all administrators with budgetary authority, will be used to develop the preliminary, proposed final, and final budgets submitted for review to the Board in accordance with the timeline established in the Budget Development Calendar.

The Superintendent's cabinet is expected to substantially assist in completion of the District's Needs Assessment.

The Chief Financial Officer may require the development of one or more multiyear plans and/or refresh cycles to operationalize the Needs Assessment and facilitate governance by the Board.

The Board will utilize the Needs Assessments when developing budget priorities and providing feedback on draft budgets.