

## **2011-2012 Budget Development Process: Policies and Guiding Principles**

### **Board Policy** **EL 8: Budgeting**

The Superintendent, in planning for any fiscal year or the remaining part of any fiscal year may not neglect the Board's Ends priorities, risk the financial integrity of the District, fail to link the budget planning to a multi-year plan or seek appropriate input from school constituencies.

### **Budget Development Principles (BOE Policy Driven Administrative Practices)**

Act in alignment with END Statements (EL 1; END 3; END 4; EL 6)

Address sustainability: both financial and programmatic (EL8; EL 6)

Utilize attrition and realignment in staff reductions rather than layoffs (END 3; EL 6)

Staff in alignment with enrollment (EL 8)

Maintain graduated class size ratios to extent possible (K-2 < 3-4 < 5-6 < 7-8 < 9-12) (EL 6)

Focus on core and primary section instruction over non-core functions (END 3)

Implement program delivery efficiencies vs. program elimination (EL 6)

Assess program elimination where multiple data sources support (EL 6)

Freeze non-instructional budget centers before instructional (END 3; EL 6; EL 7; EL 8)

Reduce where trends/data warrant in large budget centers (e.g. deferred capital) (EL 8)

Engage in good faith participatory decision making practices (EL 3; EL 6; EL 5)