

BUDGET PLANNING

The Superintendent of Schools shall prepare the recommendation for the annual school budget in accordance with the established policies of the Board of Education and in accordance with the best estimate of costs and available revenue and resources. The Superintendent shall include in the budget recommendations for the introduction, continuation or expansion of those programs and services which meet the educational needs and priorities of the students in the district and which provide the necessary support for the maintenance of such programs and services. In addition, the Superintendent shall include in the budget presented to the Board recommendations for funding to maintain, rehabilitate, repair, replace or construct buildings and property under the jurisdiction and control of the Board.

The budget shall be designed to reflect the Board of Education's objectives for the education of the children of the district. Therefore, it shall be carefully organized and planned to ensure adequate accounting for each program expenditure, and thorough understanding of the financial needs of anticipated program developments, within district financial limitations. To assist in budget and long range planning, ongoing studies of the district's educational programs will include estimates of the fiscal implications of each program.

The Board encourages the Superintendent to utilize committee advice from staff, students, and community in educational planning and budget studies in the manner permitted by Board policies. The Board believes that this method assures the annual budget presentation will be based on the best available information.

The Superintendent will submit the proposed budget to the Board including a statement of anticipated revenues and expenditures of the school district. The budget for the ensuing school year shall be thoroughly reviewed by the Board before its final adoption.

Adoption date: May 8, 2007

Revised: