



BUDGET PLANNING, PREPARATION AND ADOPTION

The budget is the financial reflection of the educational plan for the School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the School. The budget shall be in accord with statutory and regulatory mandates of the federal government, the state legislature, the State Board of Education and the School Board of Trustees.

The budget shall provide sufficient resources for the designed curriculum and instruction. The budget shall be delivered in such a way that all students have the opportunity to achieve the knowledge and skills defined by the core curriculum content standards and local standards.

In reviewing budget proposals, the board will consider priorities to be accomplished during the subsequent year, based on the needs identified through the School’s planning process. The budget shall be prepared on forms prescribed by the commissioner of education and should be considered critically by each board member during its preparation.

In order to ensure adequate time for the preparation and review of the proposed budget, the board directs the Executive Director to develop a schedule of events associated with the development, presentation and adoption of the budget by the board. This calendar of events shall conform to all dates set out in statute and shall be reviewed and adopted by the board annually. The Executive Director shall prepare a tentative budget and shall confer with the principals, department heads, board committees and other School personnel, as necessary, to make the tentative budget realistic.

The board may call upon key personnel to discuss those portions of the budget that concern their areas of School operations.

The budget should evolve primarily from the School’s goals and Schools’ current needs, but shall also consider the data collected in long-range budget planning. In preparing budget requests, the responsible administrator shall include the following costs by program area:

- A. Staff
- B. Textbooks, equipment and supplies
- C. Cost and maintenance of facilities and equipment
- D. Other costs associated with the operation of each program

The School's operating budget, when presented to the board for review, shall contain:

- A. The proposed expenditure for each line item requested for the ensuing year;
- B. The anticipated expenditure for each existing line item in the current school year;

- C. The actual expenditure for each then-existing line item from the immediately completed school year;
- D. A description of each line item;
- E. An estimate of the pupil population for the coming school year by grade;
- F. The current pupil population by grade;
- G. An estimate of the staff needed for the coming school year by grade and/or by subject;
- H. Actual staff for the current year;
- I. Anticipated revenue by sources and amounts;
- J. Amount of surplus anticipated at the end of the current school year including accumulated surplus;
- K. All other expenses projected for the coming year, anticipated for the present year, and incurred in the preceding year, on the School level;

The annual budget proposal must be adopted by a roll call majority vote of the full membership of the board. Once adopted, the proposal represents the position of the board, and all reasonable means shall be employed by the board to present and explain that position to all community residents and taxpayers.

The proposed budget as accepted by this board shall be set forth in detail, using the form prescribed by the state department of education, and shall be made available to the public as required by law. All board members are expected to attend the public hearing on the budget.

Board Approval Date: 12/15/2009