

### **Annual Operating Budget Preparation Procedures**

Each year the Superintendent of schools shall determine the format of budget documents in relation to the state accounting procedures. In formulating the budget, all expenditure items shall be considered in their relationship to the total school program and in relation to the needs of the students and community of the school district, and the Superintendent shall issue instructions to staff, and establish a time schedule for preparation of the budget to be known as the "budget calendar." This calendar shall assure that all deadlines established by law for adoption and for certification of amounts to be raised by school tax levies are met by the District.

In establishing the calendar, the Superintendent shall ensure the timely input of building principals and other administrative staff directly concerned with budget requests, as well as providing adequate time for community response at public meetings of the Board. The Superintendent may develop regulations containing a procedure for administrators to submit budget proposals and requests to the Superintendent for consideration as part of the planning process.

To facilitate the preparation of the budget, the Board may give direction to the administration concerning the projected mill levy. The Superintendent shall prepare and submit to the Board the proposed allotments of personnel prior to the adoption of the tentative budget.

#### **Adoption**

Various budget proposals may be brought to the Board by the Superintendent for tentative approval prior to the completion of the budget.

When the estimated expenditures and revenues for the next fiscal year have been determined and prepared in accordance with legal requirements, the budget is submitted to the Board for revision and final adoption by resolution.