

SCHOOL ADMINISTRATIVE UNIT 79

DB

ANNUAL BUDGET

One of the primary responsibilities of the School Board is to secure adequate funds to carry out an adequate program of education.

The adopted annual school budget is the financial outline of the District's educational program; it is the legal basis for the establishment of tax rates. The annual school budget process is an important function of School District operations and should serve as a means to improve communications within the school organization and with the residents of the community.

The Superintendent of Schools will be responsible for preparing and presenting to the School Board for adoption the annual school budget. The Board expects the Superintendent to work closely with the Principal studying the needs of the school and in compiling a budget to meet those needs. The Principal is expected to confer with appropriate staff in compiling budgetary requests and rationale for these requests.

In developing each operating budget it will be the policy of the Board to provide an adequate educational program for the students with an awareness of the taxpayers' ability to support such a program.

Before presenting the budget to the district, the Board will scrutinize it thoroughly. Once adopted, it shall be adhered to and supported by the entire Board as voted upon by the public.

Revised: May 12, 2003
Reviewed: February 8, 2010

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BUDGET PLANNING

The Superintendent may establish procedures for the involvement of staff in the development of the budget proposal.

The School Board will adopt guidelines and a schedule each year which allows for timely submission of the budget to the Board and budget committee.

The budget proposal must be within the parameters of Board policy and include provisions for:

1. Programs to meet the needs of the entire student body.
2. Staffing arrangements adequate for proposed programs.
3. Maintenance of the district's equipment and facilities.
4. Efficiency and economy.

Upon receipt of the Superintendent's recommendations, the Board will conduct a public meeting on the budget to provide in-depth information with regard to certain budget items prior to specific action by the Board.

Reviewed: May 12, 2003
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BUDGET IMPLEMENTATION

The District budget serves as the control to direct and limit expenditures. Overall responsibility for this control rests with the Superintendent of Schools, who will establish the procedures for budget control and reporting throughout the district.

Statutory References:

RSA 32:5, 32:10; 32:3.

Reviewed: May 12, 2003

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TRANSFER OF APPROPRIATION

It is the intent of the School Board to limit its spending to the amount specified for each line item. However, the Superintendent of Schools is authorized to transfer funds between line items when necessary to achieve School Board policy goals, with two exceptions:

1. Excess funds may not be transferred from the Unemployment Compensation line item.
2. Any amount appropriated at a meeting under a special warrant article shall not be transferred.

Statutory Reference:

RSA 32:10

RSA 282-A:71, III

Reviewed: May 12, 2003

Gilmanton School District Policy