

Operational Services

Administrative Procedure – Fiscal and Business Meetings

PREPARATION OF THE BUDGET

1. The Superintendent shall delegate to the Director of Finance the responsibility for budget preparation. The Director of Finance will develop budget-related tasks to provide for compiling budget data and organizing and presenting it to the Superintendent and Board for decision-making. He/She will make recommendations and will provide for explanation of each area or, upon request, any item included in the budget. He/She will also establish
 - a. Deadlines for all administrators.
 - b. Teacher and administrator staffing ratios.
 - c. Per pupil expenditures for supplies and equipment.
 - d. Long-range expenditure plans for new and replacement capital outlay.
2. The participation of all other administrators in budget development and their inter-relationships are described in the various role descriptions and are the means for implementing these relationships.
 - a. The Director of Finance will provide for the development and distribution of all forms necessary for budget development for each administrator in compliance with the budget calendar adopted by the Board of Education. He/She will compile this information; develop estimates for the budget concerning income, bonding, tax rates and assessed valuation, retirement, insurance programs, and all other aspects of the budget which are essentially a business function; and submit this information to the Superintendent.
 - b. The Director of Buildings and Grounds is responsible for the day-to-day service necessary to maintain the physical plants and grounds in a usable condition for the purpose for which they were intended, by submitting to the Director of Finance a budget which will provide service, activities, and procedures which are concerned with preserving, protecting and keeping the buildings, grounds, and equipment in a satisfactory state of repair. Activities include repairs, replacement when necessary, renovation, and adjustments. This is accomplished by consulting each principal in developing proposals affecting their individual building and district-wide budgets, submitting in time for the person in charge to recommend changes, and review. The budget will provide for building and grounds staffing (based on Board Policy) supplies, equipment and repairs. Major repairs and renovations will be programmed over a period of years when appropriate.
 - c. The transportation contracting company will submit to the Director of Finance a budget which fulfills Board policy concerning student transportation and provides for operation of all facilities related to transportation. The company will base the transportation schedule

upon census reports and consultation with the various principals concerning operating schedules and related activities for each building.

- d. Principals will submit to the appropriate administrative assistants, budgets which provide for staffing, instructional supplies, general supplies, textbooks, equipment, and library budgets, all within limits of staffing ratios and budgeting allocations. They will submit supplementary requests for review if their budget allocations are exceeded. They will consult with program managers and the Director of Special Education. They will consult with personnel in their building and involve them, where appropriate, in the development of the building budget, specifying in advance the limits of individual or group budgeting allocations. They will observe legal and other commitments concerning materials, books, workbooks, etc., and program out plans to fulfill equipment needs.
- e. Program managers will consult with all building principals concerning development of the building budget in their area. They will summarize the needs reflected in each building budget and submit this summary, along with a system plan for staffing in their area, to the administrative assistants.
- f. The Director of Special Education will work with each building principal to develop staffing and budget in special education for each building and will submit a system budget for special education which summarizes all building special education budgets and those related directly to the operations of centralized special education functions. The special education budget will be submitted to the curriculum coordinators.
- g. The Superintendent, the Administrative Assistants for Elementary Education, and Secondary Education, and the Director of Finance will review the budgets and educational proposals of principals. They will make certain that staffing ratios and budgeting allocations have been observed, review supplementary budget requests, and make plans for implementation. Based on recommendations from Administrative Assistants/Secondary and Elementary, the Director of Finance will make budget provisions for in-service education and curriculum development. The Administrative Assistant/Personnel will propose a budget concerning all aspects of personnel department operations and present it to the Director of Finance.
- h. The Director of Finance will discuss all budget planning with the Superintendent and will provide for typing and assembling working copies of the budget. Copies of the working budget will be reviewed by the Superintendent and the Director of Finance for consultation with appropriate staff members before submission of the recommended working budget to the Board for its final decision and adoption.

Adopted: 7/13/04