

ANNUAL OPERATING BUDGET

All school system budgets are the operational plans stated in financial terms which describe the programs to be conducted during the fiscal year beginning July 1 and ending Jun 30 the following year.

PREPARATION PROCEDURES

Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.

The budget proposal should be balanced, consistent with Board policy and contract conditions, to include provisions for:

- *Programs to meet the needs of the entire student body;
- *Staffing arrangement adequate for proposed programs;
- *Maintenance of the district's equipment and facilities;
- and/or
- *Efficiency and economy.

Budget preparation shall be the responsibility of the director of schools. The director will establish procedures for the involvement of staff, including requests from department heads and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

HEARING AND REVIEWS

The proposed budget will be available for inspection by various interested citizens or groups in the office of the director of schools.

FINAL ADOPTION PROCEDURE

The director shall file with the Commissioner of Education a copy of the budget with ten days after its adoption.