

## **Budget Preparation**

**DBD**

Budget planning and preparation in this district will be an integral part of program planning so that the annual operating budget may effectively express and implement all programs and activities of the school system. Budget planning and preparation will be a year-round process involving broad participation of administrators, principals, secretaries, teachers, custodians, lunch room supervisors, bus drivers, parents, and others who will need materials, supplies, equipment, or services throughout the school year.

The business manager will have responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. Principals will develop and submit budget requests for their school after seeking advice and suggestions of staff members.

In order to effectively express and implement the programs and activities of the school system and in order to carry out the educational objectives of the school, careful consideration shall be given to student performance standards established by the school. The annual budget should demonstrate how school district facilities and finances will be prioritized in order to facilitate the ability of students to meet and/or surpass the student performance standards. The district shall plan the development of fiscal and human resources beyond fixed costs based upon student learning results and improved performance on student standards. To the extent possible, school district projects shall be prioritized and funded in order to enhance student learning.

District budget priorities beyond fixed costs are as follows:

- student safety
- instruction
- special instruction
- support services - students
- technology
- support services - general administration
- central support
- board of trustees
- non-instructional

The budget request will reflect the superintendent's judgment as to the most effective way to use resources in achieving progress toward educational objectives of the school. The Board will give careful consideration to budget requests, review allocations for fairness, and for their consistency with educational priorities of the school system.

Revised: December 19, 2000  
Revised: September 20, 2001  
Revised: August 15, 2002