

DC Annual Operating Budget (See KBA)

DC

The Interlocal budget shall be prepared by the director in cooperation with selected interlocal employees and shall reflect the interlocal's educational goals.

The director shall follow the adopted budget.

The interlocal shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas.

Budget Forms

Budget forms used shall be those prepared and recommended by the Kansas State Department of Education. Budget summary documents shall be prepared on forms provided by the Kansas State Department of Education.

Priorities

The board will establish priorities for the Interlocal on a short-term, intermediate, and long-range basis.

Deadlines and Schedules

Deadlines and time schedules shall be established by the board.

Encumbrances

An encumbrance shall be made when a purchase is made or when an approved purchase order is processed. All encumbrances shall be charged to a specific fund. All necessary encumbrances shall be made by the director.

Recommendations

Recommendations of the director and professional staff concerning the interlocal's educational program and related budget figures will be presented to the board prior to submission of the tentative draft budget.

All director and staff recommendations will be presented to the board no later than the regular board meeting in July.

Preliminary Adoption Procedures

The director will be responsible for developing the budget cover letter. It is recommended that the letter include a restatement of the goals and objectives of the interlocal and a list of budget priorities. An explanation of line item expenditures will be included in the letter. Fund expenditures and line categories will also be explained in terms of how the budget meets the goals and objectives of the interlocal and enhances completion of priority programs. A preliminary draft of the Interlocal's budget will be submitted by the director to the board on or before June each year.

Hearings and Reviews

The board shall conduct budget hearings according to state law.

Management of Interlocal Assets/Accounts

The director shall establish and maintain accurate, financial management systems to meet the interlocal's fiscal obligations, produce useful information for financial reports, and safeguard interlocal resources. The director shall ensure the Interlocal's accounting system provides ongoing internal controls. The director shall review the accounting system with the board.

Adopted: Interlocal Board #638, Butler County, KS-1/16; 7/18