

DC ANNUAL OPERATING BUDGET

DC

The district budget will be prepared by the superintendent in cooperation with selected district employees and shall reflect the educational needs of the students enrolled in the district.

The board encourages detailed cost analysis studies of all programs which are funded by the district's budget.

The superintendent shall follow the adopted budget.

GOALS AND OBJECTIVES

It shall be the goal of the district to fund the operating budget according to approved fiscal and budgetary procedures adhered to and required by the State of Kansas. The budget shall be the vehicle by which the educational goals and objectives of the district are to be effected; further, the budget will be so developed as to ensure systematic progress toward those ends.

PRIORITIES

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

DEADLINES AND SCHEDULES

In order for the district's budget preparation to proceed in an orderly fashion, deadlines and time schedules shall be established by the superintendent.

ENCUMBRANCES

Encumbrances will be made when the purchase is made or when an approved purchase order is processed. All encumbrances will be charged to a specific fund.

PRELIMINARY ADOPTION PROCEDURES

A preliminary draft of the district's budget will be submitted to the board on or before the regularly scheduled July meeting.

DC ANNUAL OPERATING BUDGET

DC-2

PUBLICATION OF RECOMMENDATIONS

Recommendations of the superintendent and professional staff concerning the educational program of the district and related budget figures will be presented to the board prior to submission of the draft budget. Publication of said recommendations in the local media will be at discretion of the board.

HEARINGS AND REVIEWS

The board will conduct budget hearings according to state law.

APPROVED: August 6, 1973

AMENDED: November 18, 1991

REVIEWED: May 8, 2000

REVIEWED AND APPROVED: December 12, 2011

DC-R ANNUAL OPERATING BUDGET

DC-R

PRELIMINARY ADOPTION PROCEDURES

The superintendent will be responsible for developing the budget cover letter. It is recommended that said letter include a restatement of the goals and objectives of the district and a list of priorities included in the budget. Line categories will follow those described in the Kansas Accounting Handbook. Notations will be made on how the budget meets the mission of the district and enhances the completion of priority programs.

PRESENTATION OF RECOMMENDATIONS

All recommendations of the superintendent and staff will be presented to the board no later than the regular board meeting in June.

HEARINGS AND REVIEWS

All budget reports, cover letters and copies of the draft budget will be available to interested patrons upon request.

ENCUMBRANCES

All encumbrances will be made by the business manager/Clerk of the Board.

APPROVED: August 6, 1973

AMENDED: November 18, 1991

REVIEWED: May 8, 2000

REVIEWED AND APPROVED: December 12, 2011