

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

A. Budget Defined

The school budget is a written document which presents the board's plan for the allocation of the available financial resources into an explicit expenditure plan to sustain and improve the educational function of this school division.

The budget will be based upon the educational needs and financial ability of the division, as cooperatively identified by the superintendent and his staff, the school board, and the community.

The budget shall be a guide for discretionary spending to achieve the objectives adopted by board.

B. Contents

The budget shall present a complete financial plan for each fiscal year. It shall be organized in accordance with state statutes and guidelines set up by the State Board of Education.

Adopted by School Board: June 5, 1973