

## **ANNUAL OPERATING BUDGET**

The district budget shall be prepared by the superintendent in cooperation with selected district employees and shall reflect the board's educational goals including improvement in student academic performance as required by law. The superintendent shall follow the adopted budget. The district shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas.

### **I. BUDGET FORMS**

The official district budget and budget summary documents shall be prepared on forms recommended by the Kansas State Department of Education.

### **II. PRIORITIES and BUDGET PLANNING**

The board will establish priorities for the district on a short-term, intermediate and long-range basis. In planning the budget, sufficient moneys shall be allocated in a manner reasonably calculated so that all students may achieve the capacities set forth in KSA. 72-3218.

### **III. NEEDS ASSESSMENT**

The board shall conduct a yearly educational needs assessment of each district attendance center. To ensure improvement in student academic performance, the information obtained from the needs assessment shall be used by the board when approving the school district's budget. The board shall annually review state assessment results and shall document the following:

- The barriers to overcome for all students to achieve proficiency above level 2 for their grade level on the assessments;
- Any budget actions, including recommendations on reallocation of resources needed to address and remove any barriers; and
- The amount of time the board estimates will be needed for all students to achieve proficiency above level 2 on the state assessments if the budget actions are implemented.

### **IV. DEADLINES AND SCHEDULES**

Deadlines and time schedules shall be approved by the board.

### **V. RECOMMENDATIONS**

Recommendations of the superintendent and professional staff concerning the district's educational programs and related budget figures will be presented to the board prior to submission of the tentative draft budget. All superintendent and staff recommendations will be presented to the board no later than the first regular board meeting in April.

### **VI. BUDGET PROFILE and SUMMARY**

The superintendent will be responsible for developing a summary of the budget and the budget profile. The budget, summary of the proposed budget, needs assessment, and state assessment documentation shall be on file at the district's administrative office and available on the school district's website.

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**VII. HEARINGS AND REVIEWS**

**The board shall conduct budget hearings according to state law. Notice of the hearing on the budget shall include a statement that the budget, the summary of the proposed budget, the needs assessment, and state assessment documentation is on file at the district office and available on the district's website. When the board approves its annual budget, the board meeting minutes shall reflect a needs assessment was provided to the board, the board evaluated the assessment, and how the assessment was used in approving the district's budget.**

**VIII. BUDGET TRANSPARENCY**

**The district shall comply with the requirements of the Kansas Uniform Financial Accounting and Reporting Act and rules and regulations promulgated by the Kansas State Board of Education in maintaining, reporting, publishing on the district's website, and making specified budgetary records, forms and information available to the public.**

**IX. MANAGEMENT of DISTRICT ASSETS/ACCOUNTING**

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